



REPORT OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS



REPORT

of the Accountant General with
FINANCIAL STATEMENTS
for the Year ended 31st December 2020





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His Excellency
Sen. Abubakar Atiku Bagudu
Executive Governor, Kebbi State



KEBBI STATE GOVERNMENT:
2020 REPORT OF THE ACCOUNTANT GENERAL



His Excellency
Col. Samaila D. Yombe (Rtd.)
Deputy Governor, Kebbi State





Ibrahim Mohammed Augie
Hon. Commissioner, Finance



Alh. Garba Umar Dutsin Mari, ^{FCNA}
Permanent Secretary, Finance



KEBBI STATE GOVERNMENT:
2020 REPORT OF THE ACCOUNTANT GENERAL



Ibrahim Umar Ika, FCNA, CITN, FFNA
Accountant General





Abdulrahman A. Fakai, (CPA)
Director Main Account



KEBBI STATE GOVERNMENT:
2020 REPORT OF THE ACCOUNTANT GENERAL

Final Account Committee Members



Umar Faruk Muh'd Jega
Director Debt Management Dept.



Rukayyatu M. Bello (CPA)
Deputy Director, Main Account



Farouk Shehu Shettima



Faruk Mohammed



Ibrahim Abubakar Kangiwa



Ahmed Aliyu





Transport Sector

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KEBBI STATE GOVERNMENT:
2020 REPORT OF THE ACCOUNTANT GENERAL



◀◀ Tourism

X KEBBI STATE GOVERNMENT:
2020 REPORT OF THE ACCOUNTANT GENERAL



◀◀ Agricultural Sector

ACCOUNTANT GENERAL'S REPORT



INTRODUCTION

In accordance with the finance (Control and Management) act 1958, cap 144 LFN , as amended. It is my honour and privilege to present report on the accounts of the Government of Kebbi State of Nigeria with the Financial Statements for the year ended 31st December, 2020 together with the notes thereon.

STATEMENT OF ACCOUNTING POLICIES

Below are the summary of the most significant accounting policies adopted in the preparation of Kebbi State Government Accounts and Financial Statements for the year 2020.

BASIS OF ACCOUNTING

The Accounts and Financial Statements are prepared in accordance with IPSAS Cash Basis of Accounting by recognizing transaction only when cash is paid or received in accordance with Generally Accepted Accounting Practice (GAAP).

INVESTMENT

Shares and other Government Investments held by the State are stated at historical cost and under the supervision of Ministry of Finance, Kebbi State.

CAPITAL COST

These are recognizable in the year of occurrence only.

ASSET AND LIABILITIES

Assets are stated at their net value, while liabilities are recognized in full. The figure shown as Liability over Asset amounting to 38,626,779,879.07. It's a balancing figure due to the use of Cash Basis of Accounting.

CONSOLIDATED REVENUE FUND

Consolidated Revenue Fund (CRF) represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

CAPITAL DEVELOPMENT FUND

Capital Development Fund (CDF) represents the aggregated balance after the capital receipts and expenditure for the year have been recognized. It also includes transfers from the Consolidated Revenue Fund (CRF) in line with the amount provided in the annual budget of the state.

RECURRENT REVENUE

Recurrent Revenue are revenue generated by the State from Taxes, Fine and Fees, Earnings and Sales, Rent on Government Property, Dividend Income from Investments and other incidental revenue. They are recognized in the Financial Statements when received.

ACCOUNTANT GENERAL'S REPORT

RECURRENT EXPENDITURE

Recurrent Expenditures are expenditure on Personnel, Pension and gratuities, Salaries of Statutory office holders other overheads and public debt charges. They are recognized in the Financial Statements of the State when payments are made.

CONCLUSION

From the analysis above, I am of the opinion that Government has performed well in the year under review. I commend the Staff of the Office of the Accountant General, Ministry of Finance and all other officers who have contributed to the successful

preparation and publication of this year's Financial Statements.



**IBRAHIM UMAR (FCNA, CITN, FNFA)
ACCOUNTANT GENERAL**

RESPONSIBILITY FOR FINANCIAL REPORT

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 as amended. The Financial Statements comply with the Generally Accepted Accounting Practice (GAAP). As the Accountant General, and the state's Accounting Officer for receipts and payments of Government, I am responsible for the general supervision of accounts and the preparation of Annual Financial Statements.

To fulfill accounting and operating responsibilities, the Accountant General is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Government.

Responsibility for integrity and objectivity of financial statements rest entirely with the Government. Efforts have been made to ensure that the financial statements



together with the notes there on reflect the financial position of Government as at 31st December 2019 and its operation for the year ended on that date..

IBRAHIM UMAR (FCNA, CITN, FNFA)
ACCOUNTANT GENERAL

AUDIT CERTIFICATE



The financial statement of Government of Kebbi State of Nigeria for the year ended 31st December 2020, have been audited in accordance with section 125 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended).

The audit was conducted in accordance with international Standards on Auditing and INTOSAI Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with international Public Sector Accounting Standard (IPSAS) as described in Notes 1 to 36. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the financial position of the Government of Kebbi State for the year ended December

31, 2020 and the transactions or the fiscal year ended on that date.

Special Opinion

The state is eligible to receive performance-based grant financing from Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for results (SFTS P for R). The expenditure frameworks (and receipts) are detailed in Notes 1-36 in the attached General Purpose Financial Statement of Kebbi State Government.

In my opinion, Notes 1-36 presents fairly, in all material respects, the expenditures incurred (and Funds received) against the SFTAS program by the state for the year ended December 31, 2019 (2020, 2021 and 2022, as required) in accordance with IPSAS as described in Notes 1-36.

FARUK B. RUFAI (CNA, CFA)
Ag. Auditor General,
Kebbi State.



Power Sector

FIVE YEAR FINANCIAL SUMMARY



S/NO.	DESCRIPTION	2015	2016	2017	2018	2019	2020
A.	REVENUE						
1	Statutory Allocation	29,720,531,782.38	21,525,225,499.32	29,940,205,132.11	44,849,071,065.06	43,479,152,211.97	35,791,477,878.76
2	Internal Generated Revenue	3,592,406,108.30	3,132,343,261.98	4,425,486,314.59	4,881,960,805.63	7,367,334,836.87	7,976,260,800.14
3	Value Added Tax	7,972,089,994.94	8,270,637,956.79	9,923,524,920.40	11,346,315,627.12	12,004,631,273.89	14,522,931,240.11
4	Grant & Reimbursement	1,685,382,882.89					6,902,000,000.00
5	External & Internal Loan	22,880,460,000.00	21,482,804,382.70	8,255,000,000.00		2,200,000,000.00	
6	Other Income	5,742,483,766.37	4,614,359,742.42	32,016,211,429.41	27,759,670,880.54	8,816,632,567.95	11,514,965,528.97
7	Dividend Received from Companies	41,307,144.99	30,834,135.00	25,636,105.13	51,566,088.58	31,116,790.02	84,201,051.52
	TOTAL REVENUE	71,634,661,679.87	59,056,204,978.21	84,586,063,901.64	88,888,584,466.93	73,898,867,680.70	75,691,836,499.50
B.	EXPENDITURE						
1	Personnel Cost	20,870,533,920.68	18,634,410,058.54	22,653,350,874.62	22,743,094,122.60	22,154,984,560.55	26,095,346,212.95
2	Overhead Cost	10,492,490,024.30	5,059,458,371.62	8,754,910,125.15	11,940,544,710.93	14,548,036,446.47	9,643,081,037.34
3	Loan Repayment (Internal Loan)	3,093,269,446.05	3,106,388,334.35	3,170,873,289.72	3,186,665,796.00	3,223,769,542.86	1,876,848,911.84
4	Loan Repayment (External Loan)	356,911,155.44	365,363,076.83	584,832,940.81	461,645,217.32	473,295,499.14	602,001,501.68
5	Capital Expenditure	10,704,766,036.17	31,849,706,285.23	59,673,158,806.30	46,331,298,080.26	44,378,837,858.98	26,343,686,069.21
6	Covid-19 Expenditure						346,096,939.77
	TOTAL PAYMENT	45,517,970,582.64	59,015,326,126.57	94,837,126,036.60	84,663,247,927.11	84,778,923,908.00	64,560,963,733.02
C.	CASH BALANCE						
1	Net Cash Balance	26,116,691,097.23	40,878,851.64	(10,251,062,134.96)	4,225,336,539.82	(10,880,056,227.30)	11,130,872,766.48
2	Opening Balance	4,480,370,443.42	30,597,061,540.65	30,635,940,392.29	20,384,878,257.33	24,610,214,797.15	13,730,158,569.85
3	Closing Balance	30,597,061,540.65	30,637,940,392.29	20,384,878,257.33	24,610,214,797.15	13,730,158,569.85	25,614,934,396.56

CASH FLOW STATEMENT



CASH FLOW FROM OPERATING ACTIVITIES ADD RECEIPT	NOTES	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL 2020 ₦	PREVIOUS YEAR ACTUAL 2019 ₦
Statutory Allocation From FAAC	1	49,638,539,231.00	30,125,125,519.00	35,791,477,878.76	43,479,152,211.97
Value Added Tax (VAT)	2	18,131,516,354.00	12,072,097,694.00	14,522,931,240.11	12,004,631,273.89
SUB TOTAL		67,770,055,585.00	42,197,223,213.00	50,314,409,118.87	55,483,783,485.86
Taxes	3	12,698,500,000.00	8,185,624,401.00	7,050,154,299.51	6,445,557,644.46
Fine	3	523,799,685.60	330,433,893.00	315,360,829.33	396,045,864.35
Fees	3	349,199,790.40	220,289,262.00	210,240,552.89	265,030,576.23
Licences	3	56,747,674.00	28,699,388.00	25,505,285.00	71,961,250.00
Earning	3	491,714,965.80	406,231,200.00	41,258,725.59	35,426,118.82
Sales	3	1,147,334,920.20	947,872,800.00	96,270,359.71	81,327,610.57
Rent on Gov't Property	3	564,750,000.00	92,298,188.00	71,538,480.11	5,754,777.80
Interest Received & Dividends	3	94,558,814.00	34,000,000.00	63,080,715.97	54,910,549.64
Re-Imbursement	3	245,000,000.00	245,000,000.00		10,236,570.00
Miscellaneous	3	1,000,000.00	3,000,000.00	102,851,552.03	1,083,875.00
TOTAL INTERNAL GENERATED REVENUE		16,172,605,850.00	10,493,449,132.00	7,976,260,800.14	7,367,334,836.87
Local Gov't Contribution(25% Developmental Project)	4	5,812,649,914.00	5,812,649,914.00	6,805,972,985.98	7,414,043,024.50
Miscellaneous (Exchange Difference/Gain)	5	1,300,000,000.00	1,300,000,000.00	1,095,561,272.25	72,661,730.61
Other FAAC Transfer	6			1,365,329,841.98	1,329,927,812.84
Miscellaneous (Excess Crude Oil)	7	115,249,100.00	115,249,100.00	773,538,106.99	
Miscellaneous(Refund from Debt Suspension)	8		559,734,678.00	612,489,022.82	
Miscellaneous(Share of Goods & Value Consol)	9	356,021,723.00	356,021,723.00		
Miscellaneous(Bank Charges)	10	42,942,472.00	20,000,000.00	28,246,474.81	
Miscellaneous(Forex Equalisation)	11	370,663,636.00	350,000,000.00	354,742,619.46	
Miscellaneous(Refund from Local Govt/ LGEAs)	12	4,775,827,555.00	1,775,827,555.00		
Miscellaneous(Refund from NNPC)	13	65,000,000.00	-		
Miscellaneous(Solid Minerals)	14	1,000,000,000.00	150,000,000.00	72,317,540.94	
Miscellaneous(Stablization)	15			148,807,407.68	
Miscellaneous(Agrig Loan Recovery)	16	250,000,000.00			
Cash Held BY MDAs	17			257,960,256.06	
Grant	25	16,068,377,922.00	15,927,686,432.00	5,802,000,000.00	

CASH FLOW STATEMENT



TOTAL OTHER REVEUNE		30,156,732,322.00	26,367,169,402.00	17,316,965,528.97	8,816,632,567.95
TOTAL RECEIPT		46,329,338,172.00	36,860,618,534.00	75,607,635,447.98	71,667,750,890.68
LESS PAYMENT					
Personnel Cost	ST3	33,114,179,479.00	28,227,709,627.00	26,095,346,212.95	22,154,984,560.55
Overhead Cost	ST3	14,473,441,759.00	10,062,904,000.00	9,643,081,037.34	14,548,036,446.47
TOTAL PAYMENT				35,738,427,250.29	36,703,021,007.02
NET CASH FLOW FROM OPERATING ACTIVITIES				39,869,208,197.69	34,964,729,883.66
CASH FLOW FROM INVESTMENT ACTIVITIES					
PURCHASE/CONSTRUCTION OF ASSETS					
Economic Sector	23	27,535,360,611.00	21,473,798,211.00	(9,851,278,817.64)	11,567,521,624.34
Social Sector	23	27,135,636,944.00	15,012,565,467.00	(5,455,443,873.73)	13,255,194,510.85
Regional Sector (Environmental)	23	9,174,265,373.00	9,336,900,000.00	(2,154,170,063.22)	3,113,389,733.11
Administration Sector	23	20,859,515,966.00	11,325,652,640.00	(8,632,793,314.62)	16,442,731,990.68
Contingency Fund	23	517,158,592.00	538,261,446.00	(250,000,000.00)	
Covid-19 Expenditure	37			(346,096,939.77)	
TOTAL CAPITAL EXPENDITURE		85,221,937,486.00	57,687,177,764.00	(26,689,783,008.98)	(44,378,837,858.98)
Add Dividend Received from Companies	24			84,201,051.52	31,116,790.02
NET CASH FLOW FROM INVESTMENT ACTIVITIES				(26,605,581,957.46)	(44,347,721,068.96)
CASH FLOW FROM FINANCING ACTIVITIES					
Internal Loans (Budget Support Facility & AADs)				-	2,200,000,000.00
Loan Repayment (External Loan)	28	1,084,832,940.00	400,000,000.00	(602,001,501.68)	(473,295,499.14)
Loan Repayment (Internal Loan)	29	4,241,440,041.00	3,305,898,624.00	(1,876,848,911.84)	(3,223,769,542.86)
Net Cash Flow From Financing Activities				(2,478,850,413.52)	(1,497,065,042.00)
Net Cash Flow From All Activities				11,884,775,826.71	(10,880,056,227.30)
Cash & its Equivalent 1-01-2020				13,730,158,569.85	24,610,214,797.15
Cash & its Equivalent 31-12-2020	30			25,614,934,396.56	13,730,158,569.85



Water Resources



Education Sector

STATEMENT OF ASSET AND LIABILITY



	NOTES	CURRENT YEAR ACTUAL 2020	PREVIOUS YEAR ACTUAL 2019
		₦	₦
ASSETS			
LIQUID ASSETS			
Cash & Banks Balances	ST1	24,861,031,336.33	13,730,158,569.85
Special Imprest	31	3,003,680,474.90	1,431,629,836.75
Cash Held by MDAs	17	257,960,256.06	
SUB TOTAL		27,864,711,811.23	15,161,788,406.60
INVESTMENTS			
State Investment	32	4,067,891,549.79	1,958,781,241.80
Staff Loans & Advances	33	4,544,993,580.98	52,866,274.10
Liability Over Asset	SEE AG's Report	38,526,779,879.07	65,744,002,264.00
SUB TOTAL		47,139,665,009.84	67,755,649,779.90
TOTAL ASSETS		75,004,376,821.07	82,917,438,186.50
Public Fund			
Capital Development fund	ST4	1,622,422,971.85	13,651,944,783.07
LIABILITIES			
Contractual Obligation		14,665,192,208.99	26,626,919,192.61
Outstanding Pension/Gratuity		6,625,719,052.91	5,785,901,441.98
External Loan	34	16,571,405,092.16	
Internal Loan	35	35,519,637,495.16	36,852,672,768.84
SUB TOTAL		73,381,953,849.22	69,265,493,403.43
TOTAL LIABILITIES		75,004,376,821.07	82,917,438,186.50

STATEMENT OF CONSOLIDATED REVENUE FUND



PREVIOUS YEAR ACTUAL ₦	DETAIL	NOTE	ORIGINAL BUDGET 2020 ₦	AMENDED BUDGET 2020 ₦	CURRENT YEAR ACTUAL 2020 ₦	VARIANCE ₦	BUDGET PERFORMA NCE IN %
12,565,688,705.13	Opening Balance				13,456,223,566.29		
43,479,152,211.97	Statutory Allocation	1	49,638,539,231.00	30,125,125,519.00	35,791,477,878.76	5,666,352,359.76	118.81
12,004,631,273.89	Value Added Tax	2	18,131,516,354.00	12,072,097,694.00	14,522,931,240.11	2,450,833,546.11	120.30
68,049,472,190.99	SUB TOTAL		67,770,055,585.00	42,197,223,213.00	63,770,632,685.16	21,573,409,472.16	151.13
	OTHER REVENUE					-	
1,329,927,812.84	Excess PPT					-	
72,661,730.61	Exchange Gain	5	1,300,000,000.00	1,300,000,000.00	1,095,561,272.25	(204,438,727.75)	84.27
	Miscellaneous (Other FAAC Transfers)	6			1,365,329,841.98	1,365,329,841.98	
	Excess Crude Oil	7	115,249,100.00	115,249,100.00	773,538,106.99	658,289,006.99	671.19
	Refund from Debt Suspension	8		559,734,678.00	612,489,022.82	52,754,344.82	109.42
	Share of Goods & valua Consol	9	356,021,723.00	356,021,723.00		(356,021,723.00)	0.00
	Bank Charges	10	42,942,472.00	20,000,000.00	28,246,474.81	8,246,474.81	141.23
	Forex Equalisation	11	370,663,636.00	350,000,000.00	354,742,619.46	4,742,619.46	101.36
	Refund From Local Government	12	4,775,827,555.00	1,775,827,555.00		(1,775,827,555.00)	0.00
	Refund From NNPC	13	65,000,000.00			-	
	Solid Minirals	14	1,000,000,000.00	150,000,000.00	72,317,540.94	(77,682,459.06)	48.21
	Stablization fund	15		-	148,807,407.68	148,807,407.68	
	Cash Held by MDAs				257,960,256.06		
1,402,589,543.45	SUB TOTAL		8,025,704,486.00	4,626,833,056.00	4,708,992,542.99	82,159,486.99	101.78
6,428,557,644.46	Taxes (Direct & Indirect)	3	12,698,500,000.00	8,185,624,401.00	7,050,154,296.51	(1,135,470,104.49)	86.13
393,045,864.35	Fines	3	523,799,685.60	330,433,893.00	315,360,831.13	(15,073,061.87)	95.44
262,030,576.23	Fees	3	349,199,790.40	220,289,262.00	210,240,554.09	(10,048,707.91)	95.44
69,961,250.00	Licences	3	56,747,674.00	28,699,388.00	25,505,285.00	(3,194,103.00)	88.87
5,754,777.80	Rent on Gov't Property	3	564,750,000.00	92,298,188.00	71,538,480.11	(20,759,707.89)	77.51
54,910,549.64	Interest and Dividend	3	94,558,814.00	34,000,000.00	63,080,715.97	29,080,715.97	185.53
34,426,118.82	Earning	3	491,714,965.80	406,231,200.00	41,258,725.59	(364,972,474.41)	10.16
80,327,610.57	Sales	3	1,147,334,920.20	947,872,800.00	96,270,359.71	(851,602,440.29)	10.16
10,236,570.00	Re-Imbursement	3	245,000,000.00	245,000,000.00	-	(245,000,000.00)	0.00
1,083,875.00	Miscellaneous	3	1,000,000.00	3,000,000.00	102,851,552.03	99,851,552.03	3428.39

STATEMENT OF CONSOLIDATED REVENUE FUND (Contd).



7,340,334,836.87	SUB TOTAL		16,172,605,850.00	10,493,449,132.00	7,976,260,800.14	(2,517,188,331.86)	76.01
76,792,396,571.31	TOTAL RECEIVE		91,968,365,921.00	57,317,505,401.00	76,455,886,028.29	19,138,380,627.29	133.39
	LESS: EXPENDITURE						
	PERSONNEL COST						
8,417,556,285.39	Ministries	18	9,654,088,023.00	10,736,150,000.00	9,188,672,860.58	(1,547,477,139.42)	85.59
9,508,065,160.47	Board and Parastatals	20	10,836,177,913.00	10,776,826,633.00	9,738,787,788.17	(1,038,038,844.83)	90.37
4,229,363,114.69	CRF Charges	22	12,623,913,543.00	6,714,732,994.00	7,167,885,564.20	453,152,570.20	106.75
22,154,984,560.55	TOTAL PERSONNEL COST		33,114,179,479.00	28,227,709,627.00	26,095,346,212.95	(2,132,363,414.05)	92.45
	OVERHEAD COST						
8,145,798,323.14	Ministries	19	9,375,902,555.00	6,297,761,000.00	5,613,373,693.63	3,762,528,861.37	59.87
1,396,903,379.58	Board and Parastatals	21	4,893,684,204.00	3,258,788,000.00	1,482,797,200.00	3,410,887,004.00	30.30
5,005,334,743.75	CRF Charges	22	203,855,000.00	506,355,000.00	2,546,910,143.71	(2,343,055,143.71)	1249.37
14,548,036,446.47	TOTAL OVERHEAD COST		14,473,441,759.00	10,062,904,000.00	9,643,081,037.34		
36,703,021,007.02	TOTAL PAYMENT		47,587,621,238.00	38,290,613,627.00	35,738,427,250.29	4,830,360,721.66	75.10
40,089,375,564.29	Operating Balance				40,717,458,778.00		
	Appropriation/Transfer						
22,936,086,956.00	Transfer to CDF	ST4			15,000,000,000.00	(22,936,086,956.00)	
473,295,499.14	External Loan Repayment	28	1,084,832,940.00	400,000,000.00	602,001,501.68	482,831,438.32	55.49
3,223,769,542.86	Internal Loan Repayment	29	4,241,440,041.00	3,305,898,624.00	1,876,848,911.84	2,364,591,129.16	44.25
26,633,151,998.00	SUB TOTAL				17,478,850,413.52		
13,456,223,566.29	CLOSING BALANCE				23,238,608,364.48		

STATEMENT OF CAPITAL DEVELOPMENT FUND



PREVIOUS YEAR ACTUAL 2019 ₦	DESCRIPTION	NOTE	ORIGINAL BUDGET 2020 ₦	AMENDED BUDGET 2020 ₦	CURRENT YEAR ACTUAL 2020 ₦	VARIANCE ₦	BUDGET PERFORM ANCE IN %
12,071,526,092.02	Opening Balance		14,442,437,948.00	14,442,437,948.00	273,935,003.56	14,168,502,944.44	1.90
22,936,086,956.00	Transfer From CRF	ST3			15,000,000,000.00		
	ADD CAPITAL RECEIPTS					-	
7,414,043,024.50	Local Gov't Contribution	4	5,812,649,914.00	5,812,649,914.00	6,805,972,985.98	993,323,071.98	117.09
2,200,000,000.00	Internal Loans		7,750,000,000.00	5,000,000,000.00			0.00
	External Loans		1,844,000,000.00	1,654,681,143.00			0.00
	Grants (SFTAS)	25	16,068,377,922.00	15,927,686,432.00	6,902,000,000.00	10,125,686,432.00	36.43
31,116,790.02	Dividend Received from Companies	24			84,201,051.52		
	SUB TOTAL						
44,652,772,862.54	TOTAL CAPITAL RECEIPTS		45,917,465,784.00	42,837,455,437.00	27,966,109,041.06	(14,871,346,395.94)	
	LESS : CAPITAL EXPENDITURE						
11,567,521,624.34	Economic Sector	23	27,535,360,611.00	21,473,798,211.00	9,851,278,817.64	11,622,519,393.36	45.88
13,255,194,510.85	Social Sector	23	27,135,636,944.00	15,012,565,467.00	5,455,443,873.73	9,557,121,593.27	36.34
3,113,389,733.11	Regional Sector (Environmental)	23	9,174,265,373.00	9,336,900,000.00	2,154,170,063.22	7,182,729,936.78	23.07
16,442,731,990.68	Administration Sector	23	20,859,515,966.00	11,325,652,640.00	8,632,793,314.62	2,692,859,325.38	76.22
	Contingency Fund	23	517,158,592.00	538,261,446.00	250,000,000.00	288,261,446.00	46.45
	Covid-19 Expenditure	37	346,096,939.77				
44,378,837,858.98	TOTAL CAPITAL EXPENDITURE	23	85,221,937,486.00	57,687,177,764.00	26,343,686,069.21	31,343,491,694.79	45.67
273,935,003.56	CLOSING BALANCE				1,622,422,971.85		



◀◀ Environmental Sector



Health Sector

NOTE 1

GROSS STATUTORY ALLOCATION



S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦		₦	
1	JANUARY	4,136,544,935.91	2,510,427,126.58	3,832,619,372.60	494,661,881.01	3,337,957,491.59	1,322,192,246.02	152.67
2	FEBRUARY	4,136,544,935.91	2,510,427,126.58	3,437,101,810.80	494,661,881.01	2,942,439,929.79	926,674,684.22	136.91
3	MARCH	4,136,544,935.95	2,510,427,126.58	3,035,386,064.58	487,130,275.81	2,548,255,788.77	524,958,938.00	120.91
4	APRIL	4,136,544,935.91	2,510,427,126.58	3,075,749,877.30	487,130,275.81	2,588,619,601.49	565,322,750.72	122.52
5	MAY	4,136,544,935.91	2,510,427,126.60	2,398,636,298.78	487,130,275.81	1,911,506,022.97	(111,790,827.82)	95.55
6	JUNE	4,136,544,935.91	2,510,427,126.58	2,705,817,995.21	180,885,764.40	2,524,932,230.81	195,390,868.63	107.78
7	JULY	4,136,544,935.95	2,510,427,126.58	2,842,314,195.80	180,885,764.40	2,661,428,431.40	331,887,069.22	113.22
8	AUGUST	4,136,544,935.91	2,510,427,126.60	3,597,143,361.65	180,885,764.40	3,416,257,597.25	1,086,716,235.05	143.29
9	SEPTEMBER	4,136,544,935.91	2,510,427,126.58	3,558,433,530.27	118,069,952.32	3,440,363,577.95	1,048,006,403.69	141.75
10	OCTOBER	4,136,544,935.91	2,510,427,126.58	2,275,756,293.55	118,069,952.32	2,157,686,341.23	(234,670,833.03)	90.65
11	NOVEMBER	4,136,544,935.91	2,510,427,126.58	2,347,290,311.78	118,069,952.32	2,229,220,359.46	(163,136,814.80)	93.50
12	DECEMBER	4,136,544,935.91	2,510,427,126.58	2,685,228,766.44	118,069,952.32	2,567,158,814.12	174,801,639.86	106.96
	TOTAL	49,638,539,231.00	30,125,125,519.00	35,791,477,878.76	3,465,651,691.93	32,325,826,186.83	5,666,352,359.76	118.81

NOTE 2

DETAILS OF VALUE ADDED TAX RECEIPT



S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	1,510,959,696.00	1,006,008,141.16	1,126,216,860.45	120,208,719.29	111.95
2	FEBRUARY	1,510,959,696.00	1,006,008,141.16	1,040,861,070.26	34,852,929.10	103.46
3	MARCH	1,510,959,696.00	1,006,008,141.18	982,366,584.03	(23,641,557.15)	97.65
4	APRIL	1,510,959,696.00	1,006,008,141.18	1,186,963,215.16	180,955,073.98	117.99
5	MAY	1,510,959,696.00	1,006,008,141.18	931,293,617.70	(74,714,523.48)	92.57
6	JUNE	1,510,959,696.05	1,006,008,141.16	1,016,175,863.10	10,167,721.94	101.01
7	JULY	1,510,959,696.15	1,006,008,141.18	1,256,661,489.92	250,653,348.74	124.92
8	AUGUST	1,510,959,696.16	1,006,008,141.16	1,308,695,632.30	302,687,491.14	130.09
9	SEPTEMBER	1,510,959,696.16	1,006,008,141.16	1,503,082,632.32	497,074,491.16	149.41
10	OCTOBER	1,510,959,697.16	1,006,008,141.16	1,395,815,079.42	389,806,938.26	138.75
11	NOVEMBER	1,510,959,696.16	1,006,008,141.16	1,248,726,245.75	242,718,104.59	124.13
12	DECEMBER	1,510,959,696.16	1,006,008,141.16	1,526,072,949.70	520,064,808.54	151.70
	TOTAL	18,131,516,354.00	12,072,097,694.00	14,522,931,240.11	2,450,833,546.11	120.30

NOTE 3 DETAILS OF RECURRENT REVENUE 2020



HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL	BUDGET	BUDGET	ACTUAL		PERFORMANCE IN %
		₦	₦	₦	₦	₦	
12010000	Taxes	6,445,557,644.46	12,698,500,000.00	8,185,624,401.00	7,050,154,296.51	(1,135,470,104.49)	86.13
12020500	Fine	396,045,864.35	523,799,685.60	330,433,893.00	315,360,831.13	(15,073,061.87)	95.44
12020400	Fees	265,030,576.23	349,199,790.40	220,289,262.00	210,240,554.09	(10,048,707.91)	95.44
12020000	Licences	71,961,250.00	56,747,674.00	28,699,388.00	25,505,285.00	(3,194,103.00)	88.87
12020700	Earning	35,426,118.82	491,714,965.80	406,231,200.00	41,258,725.59	(364,972,474.41)	10.16
12020600	Sales	81,327,610.57	1,147,334,920.20	947,872,800.00	96,270,359.71	(851,602,440.29)	10.16
12020800	Rent on Gov't Property	5,754,777.80	564,750,000.00	92,298,188.00	71,538,480.11	(20,759,707.89)	77.51
12021200/12021000	Interest Recieved & Dividends	54,910,549.64	94,558,814.00	34,000,000.00	63,080,715.97	29,080,715.97	185.53
	Sub Total	7,356,014,391.87	15,926,605,850.00	10,245,449,132.00	7,873,409,248.11	(2,372,039,883.89)	76.85
12021300	Re-Imbursement	10,236,570.00	245,000,000.00	245,000,000.00		(245,000,000.00)	0.00
	Sub Total	10,236,570.00	245,000,000.00	245,000,000.00		(245,000,000.00)	0.00
14070000	Miscellaneous	1,083,875.00	1,000,000.00	3,000,000.00	102,851,552.03	99,851,552.03	3428.39
	Sub Total	1,083,875.00	1,000,000.00	3,000,000.00	102,851,552.03	99,851,552.03	3428.39
	Total Revenue	7,367,334,836.87	16,172,605,850.00	10,493,449,132.00	7,976,260,800.14	(2,517,188,331.86)	76.01

NOTE 4

DETAILS OF MISCELLANEOUS(25% Local Govt. Contribution to Development Projects)



S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	484,387,492.83	484,387,492.83	618,064,473.01	133,676,980.18	127.60
2	FEBRUARY	484,387,492.83	484,387,492.83	728,440,641.01	244,053,148.18	150.38
3	MARCH	484,387,492.84	484,387,492.84	653,267,231.33	168,879,738.49	134.86
4	APRIL	484,387,492.83	484,387,492.83	576,915,773.68	92,528,280.85	119.10
5	MAY	484,387,492.83	484,387,492.83	584,586,506.59	100,199,013.76	120.69
6	JUNE	484,387,492.84	484,387,492.84	455,892,952.89	(28,494,539.95)	94.12
7	JULY	484,387,492.83	484,387,492.83	514,276,948.29	29,889,455.46	106.17
8	AUGUST	484,387,492.84	484,387,492.84	540,219,879.28	55,832,386.44	111.53
9	SEPTEMBER	484,387,492.83	484,387,492.83	683,685,271.46	199,297,778.63	141.14
10	OCTOBER	484,387,492.83	484,387,492.83	641,535,761.66	157,148,268.83	132.44
11	NOVEMBER	484,387,492.84	484,387,492.84	397,745,774.30	(86,641,718.54)	82.11
12	DECEMBER	484,387,492.83	484,387,492.83	411,341,772.48	(73,045,720.35)	84.92
	TOTAL	5,812,649,914.00	5,812,649,914.00	6,805,972,985.98	993,323,071.98	117.09



NOTE 5

**DETAILS OF MISCELLANEOUS
(Exchange Diffirence / Gain)**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	108,333,333.33	108,333,333.33	7,812,752.15	(100,520,581.18)	7.21
2	FEBRUARY	108,333,333.33	108,333,333.33	6,860,772.61	(101,472,560.72)	6.33
3	MARCH	108,333,333.33	108,333,333.33	4,950,741.93	(103,382,591.40)	4.57
4	APRIL	108,333,333.37	108,333,333.37	420,613,043.70	312,279,710.33	388.26
5	MAY	108,333,333.33	108,333,333.33	178,354,451.00	70,021,117.67	164.63
6	JUNE	108,333,333.33	108,333,333.33	186,359,750.78	78,026,417.45	172.02
7	JULY	108,333,333.33	108,333,333.33	290,609,760.08	182,276,426.75	268.26
8	AUGUST	108,333,333.33	108,333,333.33			0.00
9	SEPTEMBER	108,333,333.33	108,333,333.33			0.00
10	OCTOBER	108,333,333.33	108,333,333.33			0.00
11	NOVEMBER	108,333,333.33	108,333,333.33			0.00
12	DECEMBER	108,333,333.33	108,333,333.33			0.00
	TOTAL	1,300,000,000.00	1,300,000,000.00	1,095,561,272.25	(204,438,727.75)	84.27



NOTE 6 MISCELLANEOUS(OTHER FAAC TRANSFERS)

S/NO	MONTH	DETAILS	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL
		₦			₦
1	MARCH	FOREIGN EXCHANGE	-	-	98,383,572.97
2	OCTOBER	NON OIL REVENUE	-	-	334,816,667.29
3	OCTOBER	INTERVENTION FUND	-	-	932,129,601.72
	TOTAL	-	-	-	1,365,329,841.98



NOTE 7 DETAILS OF MISCELLANEOUS(Excess Crude Oil)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	9,604,091.67			-	0.00
2	FEBRUARY	9,604,091.67			-	0.00
3	MARCH	9,604,091.67			-	0.00
4	APRIL	9,604,091.67			-	0.00
5	MAY	9,604,091.61		773,538,106.99	763,934,015.38	8054.26
6	JUNE	9,604,091.67			-	0.00
7	JULY	9,604,091.67			-	0.00
8	AUGUST	9,604,091.69			-	0.00
9	SEPTEMBER	9,604,091.67			-	0.00
10	OCTOBER	9,604,091.67			-	0.00
11	NOVEMBER	9,604,091.67			-	0.00
12	DECEMBER	9,604,091.67			-	0.00
	TOTAL	115,249,100.00	-	773,538,106.99	658,289,006.99	



NOTE 8

**DETAILS OF MISCELLANEOUS
(Refund form Debt Suspension)**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY		46,644,556.50			
2	FEBRUARY		46,644,556.50			
3	MARCH		46,644,556.50			
4	APRIL		46,644,556.50			
5	MAY		46,644,556.50			
6	JUNE		46,644,556.50	612,489,022.82	565,844,466.32	1313.10
7	JULY		46,644,556.50			
8	AUGUST		46,644,556.50			
9	SEPTEMBER		46,644,556.50			
10	OCTOBER		46,644,556.50			
11	NOVEMBER		46,644,556.50			
12	DECEMBER		46,644,556.50			
	TOTAL	-	559,734,678.00	612,489,022.82	565,844,466.32	



NOTE 9

**DETAILS OF MISCELLANEOUS
(Share of Goods & Value Consol)**

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	29,668,476.92				0.00
2	FEBRUARY	29,668,476.92				0.00
3	MARCH	29,668,476.92				0.00
4	APRIL	29,668,476.88				0.00
5	MAY	29,668,476.92				0.00
6	JUNE	29,668,476.92				0.00
7	JULY	29,668,476.92				0.00
8	AUGUST	29,668,476.92				0.00
9	SEPTEMBER	29,668,476.92				0.00
10	OCTOBER	29,668,476.92				0.00
11	NOVEMBER	29,668,476.92				0.00
12	DECEMBER	29,668,476.92				0.00
	TOTAL	356,021,723.00	-	-		0.00



NOTE 10 DETAILS OF MISCELLANEOUS(Bank Charges)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	3,578,539.33	1,666,666.66			
2	FEBRUARY	3,578,539.33	1,666,666.66	4,903,776.66	3,237,110.00	294.23
3	MARCH	3,578,539.33	1,666,666.66			
4	APRIL	3,578,539.33	1,666,666.66			
5	MAY	3,578,539.33	1,666,666.66	8,348,870.80	6,682,204.14	500.93
6	JUNE	3,578,539.37	1,666,666.66	7,543,546.89	5,876,880.23	452.61
7	JULY	3,578,539.33	1,666,666.66			
8	AUGUST	3,578,539.33	1,666,666.70			
9	SEPTEMBER	3,578,539.33	1,666,666.70			
10	OCTOBER	3,578,539.33	1,666,666.66			
11	NOVEMBER	3,578,539.33	1,666,666.66	7,450,280.46		
12	DECEMBER	3,578,539.33	1,666,666.66			
	TOTAL	42,942,472.00	20,000,000.00	28,246,474.81	8,246,474.81	141.23



NOTE 11 DETAILS OF MISCELLANEOUS (Forex Equalisation)

S/NO	MONTH	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	CURRENT YEAR ACTUAL ₦	VARIANCE ₦	BUDGET PERFORMANCE IN %
1	JANUARY	30,888,636.33	29,166,666.66			
2	FEBRUARY	30,888,636.33	29,166,666.66			
3	MARCH	30,888,636.33	29,166,666.66			
4	APRIL	30,888,636.37	29,166,666.66			
5	MAY	30,888,636.33	29,166,666.74			
6	JUNE	30,888,636.33	29,166,666.66			
7	JULY	30,888,636.33	29,166,666.66			
8	AUGUST	30,888,636.33	29,166,666.66			
9	SEPTEMBER	30,888,636.33	29,166,666.66			
10	OCTOBER	30,888,636.33	29,166,666.66	255,960,455.35	226,793,788.69	877.58
11	NOVEMBER	30,888,636.33	29,166,666.66	47,854,599.88		
12	DECEMBER	30,888,636.33	29,166,666.66	50,927,564.23	21,760,897.57	174.61
	TOTAL	370,663,636.00	350,000,000.00	354,742,619.46	15,921,016.54	101.36



NOTE 12 DETAILS OF MISCELLANEOUS(Refund from L/Govt/ LGEAs)

S/NO	MONTH	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	CURRENT YEAR ACTUAL ₦	VARIANCE ₦	BUDGET PERFORMANCE IN %
1	JANUARY	397,985,629.58	147,985,629.58			
2	FEBRUARY	397,985,629.58	147,985,629.58			
3	MARCH	397,985,629.58	147,985,629.58			
4	APRIL	397,985,629.58	147,985,629.58			
5	MAY	397,985,629.58	147,985,629.58			
6	JUNE	397,985,629.58	147,985,629.58			
7	JULY	397,985,629.58	147,985,629.58			
8	AUGUST	397,985,629.58	147,985,629.58			
9	SEPTEMBER	397,985,629.58	147,985,629.58			
10	OCTOBER	397,985,629.62	147,985,629.62			
11	NOVEMBER	397,985,629.58	147,985,629.58			
12	DECEMBER	397,985,629.58	147,985,629.58			
	TOTAL	4,775,827,555.00	1,775,827,555.00	-		



NOTE 13 DETAILS OF MISCELLANEOUS(Refund from NNPC)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	5,416,666.67				
2	FEBRUARY	5,416,666.67				
3	MARCH	5,416,666.67				
4	APRIL	5,416,666.67				
5	MAY	5,416,666.67				
6	JUNE	5,416,666.63				
7	JULY	5,416,666.67				
8	AUGUST	5,416,666.67				
9	SEPTEMBER	5,416,666.67				
10	OCTOBER	5,416,666.67				
11	NOVEMBER	5,416,666.67				
12	DECEMBER	5,416,666.67				
	TOTAL	65,000,000.00	-	-		



NOTE 14 DETAILS OF MISCELLANEOUS(Solid Minerals)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	83,333,333.33	12,500,000.00			0.00
2	FEBRUARY	83,333,333.33	12,500,000.00			0.00
3	MARCH	83,333,333.33	12,500,000.00			0.00
4	APRIL	83,333,333.33	12,500,000.00			0.00
5	MAY	83,333,333.33	12,500,000.00	72,317,540.94	59,817,540.94	578.54
6	JUNE	83,333,333.33	12,500,000.00			0.00
7	JULY	83,333,333.37	12,500,000.00			0.00
8	AUGUST	83,333,333.33	12,500,000.00			0.00
9	SEPTEMBER	83,333,333.33	12,500,000.00			0.00
10	OCTOBER	83,333,333.33	12,500,000.00			0.00
11	NOVEMBER	83,333,333.33	12,500,000.00			0.00
12	DECEMBER	83,333,333.33	12,500,000.00			0.00
	TOTAL	1,000,000,000.00	150,000,000.00	72,317,540.94	59,817,540.94	48.21



NOTE 15 DETAILS OF MISCELLANEOUS (Stablization fund)

S/NO	MONTH	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	CURRENT YEAR ACTUAL ₦	VARIANCE ₦	BUDGET PERFORMANCE
1	JANUARY					
2	FEBRUARY					
3	MARCH					
4	APRIL					
5	MAY				-	
6	JUNE					
7	JULY					
8	AUGUST					
9	SEPTEMBER					
10	OCTOBER					
11	NOVEMBER			148,807,407.68		
12	DECEMBER					
	TOTAL	-	-	148,807,407.68	-	



NOTE 16 DETAILS OF MISCELLANEOUS(Agric Loan Recovery)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	20,833,333.33				
2	FEBRUARY	20,833,333.33				
3	MARCH	20,833,333.33				
4	APRIL	20,833,333.37				
5	MAY	20,833,333.33				
6	JUNE	20,833,333.33				
7	JULY	20,833,333.33				
8	AUGUST	20,833,333.33				
9	SEPTEMBER	20,833,333.33				
10	OCTOBER	20,833,333.33				
11	NOVEMBER	20,833,333.33				
12	DECEMBER	20,833,333.33				
	TOTAL	250,000,000.00	-	-		

NOTE 17

CASH HELD BY MDAs



S/NO.	NAMES	AMOUNT
		₦
1	SUB- TREASURY BIRNIN KEBBI	15,810,451.21
2	ABDUKKAHI FODIO ISLAMIC CENTER	500,791.21
3	SECONDARY SCHOOL MANAGEMENT BOARD	333.10
4	STATE PILGRIMS WELFARE AGENCY	3,021.00
5	STATE ZAKKAT BOARD	22,000.70
6	ADULT AND NON FORMER EDUCATION BOARD	839.04
7	SCHOOL OF NURSING	105,283.30
8	SIR YAHAYA MEMORIAL HOSPITAL BIRNIN KEBBI	7,490.40
9	C.P.S. YAURI	3,800.00
10	FORESTRY II PROJECT	1,835.50
11	LIBRARY BOARD	2,897.85
12	BOARD OF INTERNAL REVENUE	9,598.74
13	RELIGIOUS AFFAIRS	3,978.74
14	LOCAL GOVERNMENT SERVICE COMMISSION.	128,314.45

**NOTE 17****CASH HELD BY MDAs (Continuos)**

15	S.U.B.E.B.	35,464.01
16	COLLEGE OF AGRIC ZURU	1,724.37
17	HOTEL & TOURISM BOARD	100.88
18	RUWATSAN PROJECT	1,623.62
19	WATER BOARD	38,741.83
20	UNIVERSITY ALIERO	3,100,760.77
21	CENTRAL MARKET	73.60
22	ADAMU AUGIE COLLEGE OF EDUCATION ARGUNGU	62,148.85
23	PROJECT FINANCIAL MANAGEMENT UNIT	238,109,332.89
24	K.U.D.A.	288.00
25	SCHOLARSHIP BOARD	9,362.00
	TOTAL	257,960,256.06

NOTE 18

DETAILS OF PERSONNEL COST



HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR BUDGET	VARIANCE
		₦	₦	₦	₦	₦
011100100100	Government House	35,664,810.73	47,201,440.00	44,000,000.00	45,891,206.16	(1,891,206.16)
011100100200	Deputy Governor's Office		10,000,000.00	5,000,000.00		5,000,000.00
	Executive Office of the Governor					-
011101700100	Cabinet Office	197,317,326.78	550,000,000.00	550,000,000.00	347,491,749.35	202,508,250.65
011101800100	Special Services Department	6,328,406.60	6,500,000.00	7,450,000.00	6,536,946.43	913,053.57
011101300100	Careers & General Administration	185,728,924.24	200,000,000.00	240,000,000.00	237,794,852.62	2,205,147.38
055100100100	Ministry for Local Gov't & Cheftancy Affairs	50,721,941.87	52,000,000.00	54,000,000.00	54,964,877.28	(964,877.28)
014000100200	Local Government Audit	32,644,448.00	34,731,036.00	42,000,000.00	41,839,679.92	160,320.08
012500500100	Establishment and Pension	174,000,000.00	180,000,000.00	222,000,000.00	220,606,001.81	1,393,998.19
025300100100	Ministry of Land and Hausing	114,537,570.83	110,000,000.00	102,000,000.00	101,498,820.81	501,179.19
011111300100	Directorate Of Protocol	20,620,306.00	20,500,000.00	28,200,000.00	27,813,540.38	386,459.62
021500100100	Ministry of Agric & Natural Res	251,471,817.47	250,000,000.00	224,000,000.00	221,779,997.75	2,220,002.25
022200100100	Ministry of Commerce	72,600,000.00	75,000,000.00	83,000,000.00	82,999,306.67	693.33
051700100100	Ministry of Education	843,249,289.30	476,000,000.00	1,396,000,000.00	1,394,201,115.63	1,798,884.37
051900100100	Ministry of Higher Education	361,935,745.59	400,000,000.00	378,000,000.00	338,386,958.56	39,613,041.44
022000100100	Ministry of Finance	430,900,942.00	514,964,523.00	476,500,000.00	523,837,084.99	(47,337,084.99)
022000300100	Ministry of Budget & Economic Planning	27,796,822.92	30,000,000.00	24,000,000.00	23,903,819.61	96,180.39
022000700100	Accountant General's Office					
052100100100	Ministry of Health	3,314,750,000.00	3,803,500,000.00	4,400,000,000.00	3,360,297,714.12	1,039,702,285.88
012300100100	Ministry of Information & Culture	95,404,571.40	95,000,000.00	101,000,000.00	100,988,330.60	11,669.40
051300100100	Ministry of Youth & Sports	48,540,415.74	50,000,000.00	60,000,000.00	57,128,637.79	2,871,362.21
032600100100	Ministry of Justice	55,941,308.54	60,000,000.00	56,500,000.00	54,119,577.30	2,380,422.70

NOTE 18

DETAILS OF PERSONNEL COST (Cont.)



023400100100	Ministry of Works & Transport	312,312,824.24	320,000,000.00	320,000,000.00	315,193,040.82	4,806,959.18
025200100100	Ministry of Water Resources	96,146,806.62	95,591,460.00	95,591,460.00	106,850,870.54	(11,259,410.54)
051400100100	Ministry of Women Affairs	56,171,553.23	56,500,000.00	63,000,000.00	61,953,778.02	1,046,221.98
	JUDICIARY:-					
032605100100	High Court of Justice	489,612,836.83	650,000,000.00	493,408,540.00	378,000,412.14	115,408,127.86
032605300100	Sharia Court	421,903,184.21	700,000,000.00	436,000,000.00	370578188	65,421,811.98
031801100100	Judicial Service Commission	35,000,000.00	40,000,000.00	65,500,000.00	56714221.01	8,785,778.99
053500100100	Ministry of Environment	139,200,000.00	140,000,000.00	152,000,000.00	126198217.3	25,801,782.66
011103700100	Local Gov't Service Commission	4,599,564.00	4,599,564.00	5,000,000.00	4446502.36	553,497.64
014000100100	Office of the State Auditor General	41,773,260.95	47,000,000.00	45,000,000.00	36309952.55	8,690,047.45
014700100100	Civil Service Commission	33,922,895.26	35,000,000.00	34,000,000.00	27457151.87	6,542,848.13
025000100100	Fiscal Responsibility Commission					-
021600100100	Ministry Animal Health Husbandry	466,758,712.04	600,000,000.00	533,000,000.00	462,890,308.13	70,109,691.87
011104000100	Ministry of Information and Communication Technology					
023400200100	Office of the Surveyor General					-
	GRAND TOTAL	8,417,556,285.39	9,654,088,023.00	11,269,150,000.00	9,188,672,860.58	2,080,477,139.42

NOTE 19 **DETAILS OF OVERHEAD COST**



HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
011100100100	Government House	3,665,081,070.00	2,105,081,070.00	1,782,400,000.00	1,782,400,000.00	-
011100100200	Deputy Governor's Office	126,500,000.00	126,500,000.00	86,000,000.00	86,000,000.00	-
	Executive Office of the Governor					-
011101700100	Cabinet Office	2,230,000,000.00	2,230,000,000.00	1,172,000,000.00	1,170,000,000.00	2,000,000.00
011101800100	Special Services Department	82,781,000.00	82,781,000.00	80,381,000.00	80,381,000.00	-
011101300100	Careers & General Administration	253,422,250.00	263,923,308.00	51,600,000.00	50,800,000.00	800,000.00
055100100100	Ministry for Local Gov't & Chieftancy	7,329,920.00	8,700,000.00	6,150,000.00	6,000,000.00	150,000.00
014000100200	Local Government Audit	1,800,000.00	2,800,000.00	1,910,000.00	1,905,000.00	5,000.00
012500500100	Establishment and Pension	33,169,263.64	142,834,081.00	27,300,000.00	17,817,000.00	9,483,000.00
025300100100	Ministry of Land and Housing	10,000,000.00	10,750,000.00	8,000,000.00	7,500,000.00	500,000.00
011111300100	Directorate Of Protocol	37,000,000.00	117,300,000.00	85,150,000.00	84,000,000.00	1,150,000.00
021500100100	Ministry of Agric & Natural Res	15,000,000.00	29,300,000.00	12,350,000.00	9,600,000.00	2,750,000.00
022200100100	Ministry of Commerce	34,600,000.00	34,600,000.00	71,100,000.00	62,800,000.00	8,300,000.00
051700100100	Ministry of Education	751,479,737.58	1,200,500,000.00	969,060,000.00	876,142,000.00	92,918,000.00
051900100100	Ministry of Higher Education	38,170,000.00	110,000,000.00	8,900,000.00	7,350,000.00	1,550,000.00
022000100100	Ministry of Finance	216,100,000.00	337,750,692.00	267,500,000.00	149,948,353.71	117,551,646.29
022000300100	Min. Budget & Economic Planning	28,213,999.96	71,900,000.00	50,900,000.00	20,959,999.96	29,940,000.04
022000700100	Accountant General's Office	10,668,000.00	290,000,000.00	212,200,000.00	11,600,000.00	200,600,000.00

NOTE 19 **DETAILS OF OVERHEAD COST (Cont.)**



052100100100	Ministry of Health	281,409,082.00	779,927,404.00	509,600,000.00	493,255,250.00	16,344,750.00
012300100100	Ministry of Information	12,000,000.00	46,800,000.00	45,000,000.00	12,570,000.00	32,430,000.00
051300100100	Ministry of Youth Empowerment	6,000,000.00	73,300,000.00	8,700,000.00	8,025,500.00	674,500.00
032600100100	Ministry of Justice	17,614,999.96	703,300,000.00	433,700,000.00	317,619,999.96	116,080,000.04
023400100100	Ministry of Works & Transport	9,600,000.00	20,350,000.00	14,550,000.00	9,600,000.00	4,950,000.00
025200100100	Ministry of Water Resources	6,000,000.00	12,750,000.00	7,385,000.00	1,695,000.00	5,690,000.00
051400100100	Ministry of Women Affairs	33,910,000.00	33,910,000.00	27,860,000.00	24,610,590.00	3,249,410.00
	JUDICIARY:-					
032605100100	High Court of Justice	89,294,000.00	189,920,000.00	115,100,000.00	115,100,000.00	-
032605300100	Sharia Court	87,780,000.00	247,000,000.00	160,800,000.00	140,780,000.00	20,020,000.00
031801100100	Judicial Service commission	3,925,000.00	3,925,000.00	2,475,000.00	2,244,000.00	231,000.00
053500100100	Ministry of Environment	6,200,000.00	11,900,000.00	6,350,000.00	6,000,000.00	350,000.00
011103700100	Local Gov't Service Commission	12,000,000.00	11,000,000.00	12,000,000.00	12,000,000.00	-
014000100100	Office of the State Auditor General	14,750,000.00	14,750,000.00	8,550,000.00	6,000,000.00	2,550,000.00
014700100100	Civil Service Commission	12,000,000.00	13,350,000.00	12,850,000.00	12,000,000.00	850,000.00
025000100100	Fiscal Responsibility Commission	3,600,000.00	21,500,000.00	3,640,000.00	3,600,000.00	40,000.00
021600100100	Ministry of Animal Health	8,400,000.00	10,700,000.00	9,000,000.00	8,400,000.00	600,000.00
011104000100	Ministry of Information and Communication Technology			17,400,000.00	5,670,000.00	11,730,000.00
023400200100	Office of the Surveyor General		16,800,000.00	9,900,000.00		9,900,000.00
	GRAND TOTAL	8,145,798,323.14	9,375,902,555.00	6,297,761,000.00	5,613,373,693.63	684,387,306.37

NOTE 20 DETAILS OF PERSONNEL COST (BOARD & PARASTATALS)



HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED	CURRENT YEAR	VARIANCE
CODES		ACTUAL		BUDGET	ACTUAL	
		₦	₦	₦	₦	₦
025305300100	Kebbi Urban Development Authority	145,096,623.38	150,000,000.00	156,000,000.00	141,756,072.97	14,243,927.03
012300400100	Kebbi Radio	112,527,057.18	110,000,000.00	124,000,000.00	124,009,646.56	(9,646.56)
051701900100	College of Education Argungu	449,859,619.11	450,000,000.00	440,000,000.00	430,492,645.00	9,507,355.00
051701800100	Polytechnic Dakin Gari	350,000,000.00	350,000,000.00	350,000,000.00	350,861,772.00	(861,772.00)
051705600100	Scholarship Board	5,264,284.00	5,264,284.00	7,200,000.00	6,308,455.29	891,544.71
011103800100	Pilgrims Welfare Agency	12,479,475.77	15,000,000.00	15,000,000.00	14,652,155.86	347,844.14
011102700100	N Y S C				-	-
023100300100	Rural Electricity Board	34,329,116.87	32,000,000.00	35,000,000.00	32,877,006.41	2,122,993.59
025210200100	Water Board	140,000,000.00	140,000,000.00	155,000,000.00	153,597,566.65	1,402,433.35
022008001100	Board of Internal Revenue	68,805,636.68	74,840,435.00	74,840,435.00	70,491,023.77	4,349,411.23
021502100100	College of Agriculture Zuru	728,303,443.70	730,000,000.00	700,000,000.00	680,054,156.00	19,945,844.00
051703100100	Usman Danfodio University Sokoto	36,000,000.00			9,000,000.00	(9,000,000.00)
032600200100	Law Reform Commission	6,716,233.76	7,500,000.00	7,700,000.00	6,728,748.84	971,251.16
021210200100	Kebbi Agric Development Authority(KARDA)	397,014,293.33	400,000,000.00	390,000,000.00	364,941,598.67	25,058,401.33
012300200100	History Beruau				-	-
051701000100	Agency For Adult & NonFormal Education	29,140,514.26	30,000,000.00	28,000,000.00	24,990,943.64	3,009,056.36
051700800100	Library Board	29,000,000.00	35,000,000.00	35,000,000.00	37,822,276.45	(2,822,276.45)

NOTE 20 DETAILS OF PERSONNEL COST (BOARD & PARASTATALS) Cont.



	LIASON OFFICES:-				-	-
011102100100	Liason Office Abuja	3,500,000.00	3,500,000.00	3,500,000.00	4,800,395.40	(1,300,395.40)
011102900100	Liason Office Lagos				-	-
011102200100	Liason Office Kaduna	3,740,085.08	5,000,000.00	5,000,000.00	3,770,520.36	1,229,479.64
011102300100	Liason Office Sokoto	893,973.58	2,600,000.00	2,600,000.00	730,969.11	1,869,030.89
052102600100	Sir Yahaya Memorial Hospital	547,949,927.98	550,000,000.00	550,000,000.00	548,649,068.02	1,350,931.98
051702600100	Arabic & Islamic Education Board (AIEB)	365,000,000.00	365,000,000.00	410,000,000.00	409,710,699.99	289,300.01
025301000100	State Housing Corporation	9,007,504.12	10,000,000.00	10,100,000.00	10023504.53	76,495.47
051705700100	Secondary Schools Management Board (SSMB)	1,500,000,000.00	1,704,000,000.00	1,650,000,000.00	1,677,007,168.33	(27,007,168.33)
051702800100	College of Preliminary Studies Yauri	282,809,291.33	285,000,000.00	285,000,000.00	243,576,707.00	41,423,293.00
012300300100	Kebbi Television (KBTv)	101,297,103.92	105,000,000.00	105,000,000.00	110,347,896.13	(5,347,896.13)
025305600100	State Manpower Committee				-	-
011102400100	Islamic Preaching Board	3,072,022.87	4,800,000.00	3,500,000.00	3,398,486.64	101,513.36
025210300100	RUWATSAN	2,999,263.64	3,000,000.00	4,100,000.00	4,030,426.08	69,573.92
052110600100	School of Health Technology Jega	136,000,000.00	176,084,948.00	170,000,000.00	166,812,836.80	3,187,163.20
053501600100	Kebbi Environmental Protection Agency (KES/PA)	10,043,703.43	10,500,000.00	11,500,000.00	11,439,829.48	60,170.52
011103600100	Pri.Sch Staff Pension Board	2,214,941.20	2,500,000.00	2,300,000.00	2,302,998.36	(2,998.36)
052110500100	Community Direct Treatment/Review				-	-
011103500100	Local Government Pension Board	1,832,299.44	2,500,000.00	2,500,000.00	2,240,299.44	259,700.56
022205200100	Tourism Board	25,422,049.83	24,000,000.00	30,500,000.00	30,164,504.10	335,495.90
021510900100	Forestry 11 Project	16,723,742.85	17,000,000.00	16,000,000.00	15,294,448.51	705,551.49
014800100100	State Independent Electoral Com. (INEC)	3,053,099.14		3,800,000.00	3,626,427.84	173,572.16
022205300100	Birnin Kebbi Central Market	34,235,060.28	37,000,000.00	38,000,000.00	37,426,085.87	573,914.13
021511000100	KASCOM				-	-
052110400100	School of Nursing and Midwifery	153,000,000.00	187,000,000.00	160,000,000.00	156,872,928.95	3,127,071.05
011102500100	Religious Affairs	35,880,000.00			35,880,000.00	(35,880,000.00)
025305001100	Project Financial Magt Unit (PFMU)	3,520,060.30		4,386,198.00	4,386,196.12	

NOTE 20 DETAILS OF PERSONNEL COST (BOARD & PARASTATALS) Cont.



011100800100	Kebbi State Emergency Management Agency (SEMA)					-
051400200100	Social Security Welfare Fund					-
051700300100	State Universal Basic Education (SUBEB)	1,655,000,000.00	1,720,000,000.00	1,920,000,000.00	1,889,655,164.74	30,344,835.26
051702700100	Abdullahi Fodio Islamic Center	61,836,129.96	60,000,000.00	67,700,000.00	67,119,237.98	580,762.02
051702100100	Kebbi State University Aliero	1,736,335,130.49	2,288,000,000.00	2,288,000,000.00	1,342,066,428.00	945,933,572.00
052100300100	Primary Health Care Development Agency				-	-
011103300100	State Agency for Control of AIDs/HIV				-	-
011101000100	Due Process				-	-
011102100900	Kebbi State Contributory Pension Board				-	-
055100200100	Council of Chiefs		2,400,000.00	2,600,000.00	-	2,600,000.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	42,623,368.45	45,000,000.00	53,000,000.00	52,466,945.67	533,054.33
022000400100	KBS Bureau of Statistics				-	-
052110700100	Community and Social Development Project (CSDP)				-	-
022000500100	Micro Finance Banks Operation		1,815,312.00		-	-
011200300100	House of Assembly	148,129,184.00	534,872,934.00	410,000,000.00	352,426,938.57	57,573,061.43
011200400100	House of Assembly Service Commission	4,000,000.00	4,000,000.00		24,016,805.64	(24,016,805.64)
022000600100	Youth Empowerment Social Support Operation (YESSO)				-	-
052110300100	Kebbi State Health System Dev. Proj. II	3,442,119.80			4,358,119.80	(4,358,119.80)
052110700100	Kebbi State Medical Centre Kalgo		150,000,000.00	50,000,000.00		50,000,000.00
	Kebbi State Tsangaya Almajiri School	68,194,795.82			73,300,677.65	(73,300,677.65)
	Kebbi State Development Fund	1,774,004.92			2,301,004.95	(2,301,004.95)
051701200100	School of Handicap					-
021510300100	RAMP					-
052110800100	KECHEMA		6,000,000.00			-
011102800100	NCWs					-
011104000100	SDGs					-
	GRAND TOTAL	9,508,065,160.47	10,836,177,913.00	10,776,826,633.00	9,738,787,788.17	1,038,038,844.83

NOTE 21

DETAILS OF OVERHEAD COST (BOARD & PARASTATALS)



HEAD	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
025305300100	Kebbi Urban Development Authority	16,800,000.00	19,800,000.00	13,050,000.00	13,050,000.00	-
012300400100	Kebbi Radio	5,000,000.00	7,700,000.00	5,300,000.00	4,800,000.00	500,000.00
051701900100	College of Education Argungu	24,000,000.00	36,000,000.00	24,800,000.00	24,000,000.00	800,000.00
051701800100	Polytechnic Dakin Gari	24,000,000.00	49,000,000.00	26,300,000.00	24,000,000.00	2,300,000.00
051705600100	Scholarship Board	3,000,000.00	3,200,000.00	3,200,000.00	3,000,000.00	200,000.00
011103800100	Pilgrims Welfare Agency	8,459,345.78	11,050,000.00	3,800,000.00	3,800,000.00	-
	Hospital Management	139,200,000.00	180,000,000.00	180,000,000.00	139,200,000.00	40,800,000.00
011102700100	N Y S C	600,000.00			600,000.00	(600,000.00)
023100300100	Rural Electricity Board (REB)	3,600,000.00	4,868,000.00	3,818,000.00	3,600,000.00	218,000.00
025210200100	Water Board		187,000,000.00	151,700,000.00	-	151,700,000.00
022008001100	Board of Internal Revenue (BIR)	115,931,211.80	172,100,000.00	159,300,000.00	159,300,000.00	-
021502100100	College of Agriculture Zuru	12,000,000.00	23,000,000.00	12,050,000.00	12,000,000.00	50,000.00
051703100100	Usman Danfodio University Sokoto		6,000,000.00	6,000,000.00	-	6,000,000.00
032600200100	Law Reform Commission	2,400,000.00	3,300,000.00	2,400,000.00	2,400,000.00	-
021210200100	Kebbi Agric Development Authority (KARDA)	4,800,000.00	8,500,000.00	4,900,000.00	4,800,000.00	100,000.00
012300200100	History Beruau		3,600,000.00	3,600,000.00	-	3,600,000.00
051701000100	Agency For Adult & NonFormal Education	1,800,000.00	1,940,000.00	1,940,000.00	1,800,000.00	140,000.00
051700800100	Library Board	6,000,000.00	9,500,000.00	6,250,000.00	6,000,000.00	250,000.00

NOTE 21 DETAILS OF OVERHEAD COST (BOARD & PARASTATALS) Cont.



	LIASON OFFICES:-				-	-
011102100100	Liason Office Abuja	29,020,000.00	12,400,000.00	12,400,000.00	12,400,000.00	-
011102900100	Liason Office Lagos	1,350,000.00	2,225,000.00	2,000,000.00	2,000,000.00	-
011102200100	Liason Office Kaduna	3,600,000.00	4,100,000.00	3,700,000.00	3,600,000.00	100,000.00
011102300100	Liason Office Sokoto	1,800,000.00	2,800,000.00	2,050,000.00	1,800,000.00	250,000.00
052102600100	Sir Yahaya Memorial Hospital	36,000,000.00	62,300,000.00	47,150,000.00	36,000,000.00	11,150,000.00
051702600100	Arabic & Islamic Education Board (AIEB)	23,510,000.00	35,550,000.00	22,450,000.00	15,900,000.00	6,550,000.00
025301000100	State Housing Corporation	1,800,000.00	3,300,000.00	1,950,000.00	1,800,000.00	150,000.00
051705700100	Secondary Schools Management Board	166,144,822.00	185,860,000.00	140,350,000.00	140,350,000.00	-
051702800100	College of Preliminary Studies Yauri	12,000,000.00	56,850,000.00	25,850,000.00	12,000,000.00	13,850,000.00
012300300100	Kebbi Television (KBTv)	6,600,000.00	18,150,000.00	14,010,000.00	6,600,000.00	7,410,000.00
025305600100	State Manpower Committee	360,000.00	1,190,000.00	360,000.00	360,000.00	-
011102400100	Islamic Preaching Board	1,200,000.00	1,550,000.00	1,300,000.00	1,200,000.00	100,000.00
025210300100	RUWATSAN	1,440,000.00	2,800,000.00	1,500,000.00	1,440,000.00	60,000.00
052110600100	School of Health Technology Jega	18,000,000.00	20,610,425.00	18,360,000.00	18,000,000.00	360,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,400,000.00	3,400,000.00	2,650,000.00	2,400,000.00	250,000.00
011103600100	Pri.Sch Staff Pension Board	2,400,000.00	2,500,000.00	2,400,000.00	2,400,000.00	-
052110500100	Community Direct Treatment/Review				-	-
011103500100	Local Government Pension Board	3,450,000.00	3,450,000.00	2,050,000.00	2,050,000.00	-
022205200100	Tourism Board	1,800,000.00	2,700,000.00	1,850,000.00	1,800,000.00	50,000.00
021510900100	Forestry 11 Project	2,300,000.00	2,380,000.00	2,430,000.00	2,400,000.00	30,000.00
014800100100	State Electoral Commission (INEC)	6,100,000.00	9,750,000.00	6,200,000.00	6,000,000.00	200,000.00
022205300100	Birnin Kebbi Central Market	4,800,000.00	15,700,000.00	5,150,000.00	4,800,000.00	350,000.00
021511000100	KASCOM	3,600,000.00	3,600,000.00	3,600,000.00	3,600,000.00	-
052110400100	School of Nursing and Midwifery	18,000,000.00	19,000,000.00	18,200,000.00	17,992,640.00	207,360.00

NOTE 21 DETAILS OF OVERHEAD COST (BOARD & PARASTATALS) Cont.



011102500100	Religious Affairs	17,508,440.00	67,400,000.00	67,400,000.00	67,200,000.00	200,000.00
025305001100	Project Financial Magt Unit (PFMU)	4,200,000.00	4,200,000.00	4,200,000.00	4,200,000.00	-
011100800100	Kebbi State Emergency Management Agency (SEMA)	1,200,000.00	5,700,000.00	1,270,000.00	1,270,000.00	-
051400200100	Social Security Welfare Fund		4,600,000.00	3,600,000.00		3,600,000.00
051700300100	State Universal Basic Education Board (SUBEB)	65,430,000.00	148,000,000.00	93,100,000.00	81,400,000.00	11,700,000.00
051702700100	Abdullahi Fodio Islamic Center	6,000,000.00	6,750,000.00	6,250,000.00	6,000,000.00	250,000.00
051702100100	Kebbi State University Aliero	60,000,000.00	278,000,000.00	278,000,000.00	60,000,000.00	218,000,000.00
052100300100	Primary Health Care Development Agency	24,000,000.00	25,500,000.00	25,000,000.00	24,000,000.00	1,000,000.00
011103300100	State Agency for Control of AIDS/HIV		10,000,000.00		-	-
011101000100	Due Process		14,200,000.00	12,200,000.00	-	12,200,000.00
011102100900	Kebbi State Contributory Pension Board	500,000.00	8,000,000.00	9,500,000.00	-	9,500,000.00
055100200100	Council of Chiefs	2,149,560.00	2,600,000.00	2,200,000.00	2,149,560.00	50,440.00
023400500100	Sir Ahmadu Bello International Airport B/Kebbi	60,000,000.00	279,500,000.00	249,500,000.00	60,000,000.00	189,500,000.00
022000400100	Kebbi State Bureau of Statistics				-	-
052110700100	Community and Social Development Project (CSDP)				-	-
022000500100	Micro Finance Banks Operation		15,000,000.00	8,700,000.00	-	8,700,000.00
011200300100	House of Assembly	396,750,000.00	2,603,530,779.00	1,493,500,000.00	432,035,000.00	1,061,465,000.00
011200400100	House of Assembly Service Commission	3,600,000.00	31,000,000.00	3,600,000.00	3,600,000.00	-

NOTE 21 DETAILS OF OVERHEAD COST (BOARD & PARASTATALS) Cont.



022000600100	Youth Empowerment Social Support Operation (YESSO)		6,000,000.00		-	-
052110300100	Kebbi State Health System Dev. Proj. II	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	-
	Miscellaneous	900,000.00			300,000.00	(300,000.00)
052110700100	Kebbi Medical Center Kalgo	37,000,000.00	112,500,000.00	37,800,000.00	37,800,000.00	-
	Kebbi State Tsangaya Almajiri School					-
	Kebbi State Development Fund					-
051701200100	School of Handicap	1,200,000.00	8,000,000.00	2,600,000.00	2,400,000.00	200,000.00
021510300100	RAMP		3,280,000.00			-
052110800100	KECHEMA		60,000,000.00	6,200,000.00		6,200,000.00
011102800100	NOWs			600,000.00	600,000.00	-
011104000100	SDGs			6,000,000.00		6,000,000.00
	GRAND TOTAL	1,396,903,379.58	4,893,684,204.00	3,258,788,000.00	1,482,797,200.00	1,775,990,800.00

NOTE 22 DETAILS OF CONSOLIDATED REVENUE FUND CHARGES


CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR	VARIANCE
		ACTUAL			ACTUAL	
		₦	₦	₦	₦	₦
	JUDICIARY:-					
032605100100	High Court	10,727,385.12	10,259,840.00	5,259,840.00		5,259,840.00
032605300100	Sharia Court of Appeal	5,259,844.56	10,259,840.00	5,259,840.00		5,259,840.00
031801100100	Judicial Service Commission	18,581,124.00	27,336,300.00	32,016,606.00	21,251,868.48	10,764,737.52
014000100100	Office of the Auditor General	5,259,844.56	5,259,840.00	5,553,017.00	5,259,844.56	293,172.44
014700100100	Civil Service Commission	25,308,160.64	27,336,300.00	28,720,121.00	27,247,114.72	1,473,006.28
032600200100	Law Reform Commission			17,718,245.00		17,718,245.00
022000700100	Pension & Gratuities	3,738,330,397.01	8,710,000,000.00	6,010,000,000.00	5,999,489,445.80	10,510,554.20
011103700100	Local Government Service Commission	19,995,193.52	27,336,300.00	28,720,121.00		28,720,121.00
014000100200	Local Government Audit	5,259,844.56	5,259,840.00	9,564,926.00	5,259,844.56	4,305,081.44
022000700100	Payment of Allowance to Board Members					-
011200400100	House of Assembly Service Commission	28,308,160.34	38,845,948.00	39,596,014.00	21,251,868.48	18,344,145.52
014800100100	Kebbi State Independent Electoral Commission (INEC)	25,267,752.69	27,336,288.00	64,511,100.00	27,158,010.72	37,353,089.28
011102100900	State Contributory Pension Commission		27,336,288.00	49,718,749.00		49,718,749.00
014800100100	Fiscal Responsibility Commission		27,336,288.00	58,094,415.00		58,094,415.00
011102100900	SUNDRY CONTRIBUTIONS					

NOTE 22 DETAILS OF CONSOLIDATED REVENUE FUND CHARGES (Cont.)



025000100100	Provision for payment of salaries & Allowances of the Governor & Political	164,480,694.69	120,000,000.00	120,000,000.00	201,706,110.51	(81,706,110.51)
022000700100	Provision of Adjustment of Salaries & Allowances		3,217,071,722.00			-
022000700100	House of Assembly Members Allowance	182,584,713.00	240,000,000.00	240,000,000.00	225,244,302.76	14,755,697.24
022000700100	Leave Grant		102,938,749.00		634,017,153.61	(634,017,153.61)
022000700100	Constituency Support					-
	TOTAL CRF CHARGES (PERSONNEL COST)	4,229,363,114.69	12,623,913,543.00	6,714,732,994.00	7,167,885,564.20	(453,152,570.20)
022000700100	Loan Repayment & Interest(External Loan)	473,295,499.14	1,084,832,940.00	400,000,000.00	602,001,501.68	(202,001,501.68)
022000700100	Staff Housing Loan Senior/Junior	36,841,341.00	118,855,000.00	118,855,000.00		118,855,000.00
022000700100	Motor Vehicle Refurbishing Advance	16,024,933.10				-
022000700100	Other Internal Loan Repayment	3,223,769,542.86	4,241,440,041.00	3,305,898,624.00	1,876,848,911.84	1,429,049,712.16
	SUNDRY CONTRIBUTIONS					-
022000700100	10% Locally Generated Revenue Payment to L.G			300,000,000.00		300,000,000.00
022000700100	5% Contribution to Council of Chief	1,170,953,197.42		2,500,000.00		2,500,000.00
022000700100	State Gov't Contribution S S W F	84,450,230.23	85,000,000.00	85,000,000.00	68,059,730.19	16,940,269.81
	TOTAL CRF CHARGES (OVERHEAD COST)	5,005,334,743.75	5,530,127,981.00	4,212,253,624.00	2,546,910,143.71	1,665,343,480.29
	GRAND TOTAL	9,234,697,858.44	18,154,041,524.00	10,926,986,618.00	9,714,795,707.91	1,212,190,910.09

NOTE 23 DETAILS OF CAPITAL EXPENDITURE



CODES	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PRFORMA NCE IN %
		₦	₦	₦	₦	₦	
	ECONOMIC SECTOR						
021500100100	Ministry of Agriculture including Irrigation	49,124,650.00	7,720,860,611.00	8,263,798,211.00	3,130,387,750.00	5,133,410,461.00	37.88
021600100100	Ministry of Animal Health Husbandry and Fisheries	108,750,706.80	1,929,500,000.00	1,944,000,000.00	109,953,466.42	1,834,046,533.58	5.66
053500100100	Ministry of Environment (Forestry)	13,880,000.00	1,416,000,000.00	942,000,000.00	98,200,000.00	843,800,000.00	10.42
022200100100	Ministry of Commerce & Industries (Manufacturing)	7,748,609.80	3,047,000,000.00	2,059,000,000.00	401,500,000.00	1,657,500,000.00	19.50
023100300100	Rural Electrification Board (Power Supply)	438,549,337.06	1,955,000,000.00	1,200,000,000.00	858,044,627.58	341,955,372.42	71.50
023400100100	Ministry of Works & Transport	10,949,468,320.68	11,467,000,000.00	7,065,000,000.00	5,253,192,973.64	1,811,807,026.36	74.36
	TOTAL ECONOMIC SECTOR	11,567,521,624.34	27,535,360,611.00	21,473,798,211.00	9,851,278,817.64	11,622,519,393.36	45.88
	SOCIAL DEVELOPMENT SECTOR						
051700100100	Ministry of Education	6,750,465,435.20	11,699,907,585.00	5,882,907,585.00	2,915,885,303.35	2,967,022,281.65	49.57
051900100100	Ministry of Higher Education	2,517,889,838.45	4,987,777,386.00	1,720,000,000.00	1,041,175,000.00	678,825,000.00	60.53
051702100100	State University Aliero	105,000,000.00	320,000,000.00	130,020,000.00	130,020,000.00	-	100.00
051700300100	State Universal Basic Education (UBE) Board	31,307,302.92	3,600,000,000.00	2,400,000,000.00	5,420,000.00	2,394,580,000.00	0.23
052100100100	Ministry of Health	3,254,893,815.95	3,160,000,000.00	3,248,410,471.00	1,080,211,029.48	2,168,199,441.52	33.25
052100300100	Primary Health Care Development Agency		1,847,951,973.00	818,227,411.00	67,000,000.00	751,227,411.00	8.19
011103300100	State Agency for Control of Aids		50,000,000.00	50,000,000.00	-	50,000,000.00	0.00
012300100100	Ministry of Information	352,911,263.20	765,000,000.00	235,000,000.00	41,000,000.00	194,000,000.00	17.45
123008001000	Ministry of Information And Communication Technology			353,000,000.00		353,000,000.00	0.00
051300100100	Ministry of Youth and Social Development	242,726,855.13	705,000,000.00	175,000,000.00	174,732,540.90	267,459.10	99.85

NOTE 23 DETAILS OF CAPITAL EXPENDITURE (Cont.)



	TOTAL SOCIAL DEVELOP. SECTOR	13,255,194,510.85	27,135,636,944.00	15,012,565,467.00	5,455,443,873.73	9,557,121,593.27	36.34
	ENVIRONMENTAL (REGIONAL) SECTOR					-	
025200100100	Ministry of Water Resources and Rural Development	2,231,523,296.75	4,916,900,000.00	3,126,000,000.00	1,688,609,197.01	1,437,390,802.99	54.02
025300100100	Ministry of Land & Housing	881,866,436.36	4,204,565,373.00	6,194,600,000.00	449,260,866.21	5,745,339,133.79	7.25
055100100100	Ministry for Local Government &		52,800,000.00	16,300,000.00	16,300,000.00	-	100.00
	TOTAL REGIONAL SECTOR	3,113,389,733.11	9,174,265,373.00	9,336,900,000.00	2,154,170,063.22	7,182,729,936.78	23.07
	ADMINISTRATION SECTOR					-	
011101300100	Office of The Secretary to the State Government (SSG)	12,438,321,171.29	11,308,000,000.00	6,390,000,000.00	5,390,000,000.00	1,000,000,000.00	84.35
012500100100	General Administration	144,336,127.00	1,185,000,000.00	1,125,000,000.00	1,124,698,314.62	301,685.38	99.97
012400700100	Fire Service		328,000,000.00	168,000,000.00	-	168,000,000.00	0.00
022000100100	Ministry of Finance	2,230,612,115.39	3,297,000,000.00	1,511,000,000.00	1,511,000,000.00	-	100.00
022000300100	Ministry of Budget & Economic Planning	4,600,000.00	1,313,500,000.00	730,636,674.00	25,960,000.00	704,676,674.00	3.55
032600100100	Ministry of Justice	110,000,000.00	100,000,000.00	30,000,000.00	-	30,000,000.00	0.00
032605100100	High Courts	182,000,000.00	705,000,000.00	135,000,000.00	135,000,000.00	-	100.00
032605300100	Sharia Courts	25,360,000.00	605,000,000.00	130,000,000.00	29,885,000.00	100,115,000.00	22.99
051400100100	Ministry of Women Affairs & Social	616,502,577.00	594,515,966.00	789,515,966.00	99,750,000.00	689,765,966.00	12.63
011200300100	Kebbi State House of Assembly	675,000,000.00	1,407,500,000.00	316,500,000.00	316,500,000.00	-	100.00
011200400100	Kebbi State House of Assembly Service	16,000,000.00	16,000,000.00	-	-	-	-
	TOTAL ADMINISTRATION SECTOR	16,442,731,990.68	20,859,515,966.00	11,325,652,640.00	8,632,793,314.62	2,692,859,325.38	76.22
011103000100	CONTINGENCY FUND		517,158,592.00	538,261,446.00	250,000,000.00	288,261,446.00	46.45
	GRAND TOTAL	44,378,837,858.98	85,221,937,486.00	57,687,177,764.00	26,343,686,069.21	31,343,491,694.79	45.67

NOTE 24

DETAILS OF DIVIDENDS RECEIVED



S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
			₦
1	3/1/2020	A. G. LEVENTIS	439,616.80
2	23/3/2020	FCMB PENSION LTD	10,000,000.00
3	23/3/2020	FCMB PENSION LTD	10,000,000.00
4	23/3/2020	FCMB PENSION LTD	7,332,489.06
5	30/3/2020	DATAMAX GT BANK DIV.	3,196,039.50
6	28/4/2020	FCMB GROUP PLC DIV.	53,949.17
7	29/4/2020	FCMB GROUP PLC DIV.	265.61
8	28/4/2020	FCMB GROUP PLC DIV.	589.94
9	28/4/2020	FRNC	1,904,824.75
10	28/4/2020	UNITED CAPITAL	173,446.20
11	29/4/2020	UBA	1,923,840.00
12	30/4/2020	AFRICA PRUDENTIAL	60,706.17
13	30/4/2020	FRNC / FEDILITY	10.98
14	30/4/2020	AFRILAND	9,539.46
15	30/4/2020	FRNC / FEDILITY	756.00
16	30/4/2020	FRNC / FEDILITY	473,375.88
17	30/4/2020	FRNC / FEDILITY	84,604.14
18	11/5/2020	UNION BANK	224,219.93
19	17/6/2020	UNITED SECURITIES	492,800.00
20	18/7/2020	UAC	85,257.99
21	17/7/2020	JAIZ BANK	202,500.00
22	21/9/2020	GT BANK	383,524.74
23	23/9/2020	UBA PLC	408,816.00
24	15/10/2020	GRDs	222,750.00
25	23/10/2020	BUA CEMENT	46,415,000.00
26	10/11/2020	CON OIL	110,723.40
27	10/11/2020	CON OIL	1,405.80
		TOTAL	84,201,051.52



NOTE 25

DETAILS OF GRANTS RECEIVED

S/NO.	BANKS	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	CURRENT YEAR ACTUAL ₦	VARIANCE ₦	BUDGET PERFORM ANCE IN %
1	Federal Grant for Universal Basic Education (UBE)	1,700,000,000.00	1,800,000,000.00			
2	UNICEF Grant General	4,000,000,000.00	3,144,159,819.00			
4	OXFAM	180,000,000.00	50,000,000.00			
5	ATASP - 1	10,739,827.00	10,739,827.00			
6	Save One Million Lives	304,000,000.00	304,000,000.00			
7	Youth Empowerment /YESSO/SIP	5,000,000,000.00	5,000,000,000.00			
8	State Fiscal Transparency,Accountability and Sustainability Programme (SFTAS)	3,006,500,000.00	2,700,000,000.00	5,802,000,000.00	3,102,000,000.00	214.89
9	IFAD- CASP (ASAP Grant)	222,138,095.00	273,786,786.00			
10	National Urban water Supply	720,000,000.00	720,000,000.00			
11	Better Education Service Delivery for All (BESDA)	925,000,000.00	925,000,000.00			
12	COVID-19 Grant from Federal Government		1,000,000,000.00	1,000,000,000.00		
13	World Bank Support for Covid-19			100,000,000.00		
	TOTAL	16,068,377,922.00	15,927,686,432.00	6,902,000,000.00		

NOTE 26 DETAILS OF EXTERNAL LOANS RECEIVED



S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	World Bank Loan for CSDP	650,000,000.00	460,681,143.00			
2	BESDA Advance Loan	985,000,000.00	985,000,000.00			
4	RAAMP	209,000,000.00	209,000,000.00			
	TOTAL	1,844,000,000.00	1,654,681,143.00	-		0.00



NOTE 27 **DETAILS OF INTERNAL LOANS RECEIVED**

S/NO.	BANKS	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	CURRENT YEAR ACTUAL ₦	VARIANCE ₦	BUDGET PERFORMANCE IN %
1	CBN/UBA Commercial Agricultural Loan					
2	CBN/AADS/ Intervention	1,500,000,000.00			1,500,000,000.00	0.00
4	CBN Medium-Small-Medium Enterprises Development Programme (MSMETD)	2,000,000,000.00			2,000,000,000.00	0.00
5	Commercial Bank Loan for Solid Miniral Sector	2,000,000,000.00			2,000,000,000.00	0.00
6	Bank Loan for Hotels Rehabilitation	1,250,000,000.00			1,250,000,000.00	0.00
7	BOI Real Sector Funds	1,000,000,000.00			1,000,000,000.00	0.00
9	Family Home Fund Housing Loans		5,000,000,000.00		-	
	TOTAL	7,750,000,000.00	5,000,000,000.00	-	7,750,000,000.00	0.00

NOTE 28 DETAILS OF EXTERNAL LOAN REPAYMENT



S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	
1	JANUARY	90,402,745.00	33,333,333.33	40,527,697.23	49,875,047.77	44.83
2	FEBRUARY	90,402,745.00	33,333,333.37	40,527,697.23	49,875,047.77	44.83
3	MARCH	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97	36.50
4	APRIL	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97	36.50
5	MAY	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97	36.50
6	JUNE	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97	36.50
7	JULY	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97	36.50
8	AUGUST	90,402,745.00	33,333,333.33	32,996,092.03	57,406,652.97	36.50
9	SEPTEMBER	90,402,745.00	33,333,333.33	80,742,388.76	9,660,356.24	89.31
10	OCTOBER	90,402,745.00	33,333,333.33	80,742,388.76	9,660,356.24	89.31
11	NOVEMBER	90,402,745.00	33,333,333.33	80,742,388.76	9,660,356.24	89.31
12	DECEMBER	90,402,745.00	33,333,333.33	80,742,388.76	9,660,356.24	89.31
	TOTAL	1,084,832,940.00	400,000,000.00	602,001,501.68	482,831,438.32	55.49

NOTE 29 DETAILS OF INTERNAL LOANS REPAYMENT



S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	268,187,567.38	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94	74.76
2	FEBRUARY	268,187,567.38	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94	74.76
3	MARCH	264,239,440.81	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94	74.76
4	APRIL	264,239,440.81	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94	74.76
5	MAY	264,239,440.81	353,453,336.75	275,491,552.00	264,239,440.81	89,213,895.94	74.76
6	JUNE	286,739,440.81	353,453,336.75	275,491,552.00	147,889,672.37	205,563,664.38	41.84
7	JULY	286,739,440.81	353,453,336.75	275,491,552.00	147,889,672.37	205,563,664.38	41.84
8	AUGUST	264,239,440.81	353,453,336.75	275,491,552.00	110,562,108.81	242,891,227.94	31.28
9	SEPTEMBER	264,239,440.81	353,453,336.75	275,491,552.00	37,327,563.56	316,125,773.19	10.56
10	OCTOBER	264,239,440.81	353,453,336.75	275,491,552.00	37,327,563.56	316,125,773.19	10.56
11	NOVEMBER	264,239,440.81	353,453,336.75	275,491,552.00	37,327,563.56	316,125,773.19	10.56
12	DECEMBER	264,239,440.81	353,453,336.75	275,491,552.00	37,327,563.56	316,125,773.19	10.56
	TOTAL	3,223,769,542.86	4,241,440,041.00	3,305,898,624.00	1,876,848,911.84	2,364,591,129.16	44.25

NOTE 30

BANKS BALANCES



S/NO.	NAME OF BANKS	TOTAL AMOUNT
		₦
	G T B Main Account	49,140,694.49
	G T B Main Account Fertilizer	13,389,691.64
	G T B Main Account Emirate Council	3,628,803.37
	Eco Bank (1) VAT Account	1,834,825,369.05
	Heritage Bank Main	363,553.31
	Heritage Bank Feeding	118,484.35
	Zenith Bank Covid - 19 Committee Account	289,433.36
	Zenith Bank Salary	140,094,564.82
	Zenith Bank Civilian Pension	6,314,479.10
	Zenith Bank Civilian Pension	4,284,507.16
	Zenith Bank Salary	78,179,117.12
	Zenith Bank Salary Bail Out	127,649,657.53
	Zenith Bank Out Standing Pension and Gratuity	2,160,438.61
	Zenith Bank Local Govt Infrastructure	5,958,608,264.49
	Jaiz Bank A.Gs Main	10,015,814.19
	Jaiz Bank A.Gs Main II	695,611,686.19
	KBHS A. Gs Sales of Govt Quarters	354,378,437.14
	KBHS A. Gs Housing Loan Acct	23,295,683.88
	KBHS A. Gs Car Loan Account	136,761,405.08
	KBHS A. Gs Main Account	2,857,880.80
	Access Bank ECA Backed Loan Dedicated Account	29,697,950.98
	Access Bank A. Gs Main Account	21,042.29
	FBN A Gs Main Account	899,955.00
	U.B.A. Main Account	975,469,242.92
	U. B. A. Paris Club Refund	301,189,740.01
	U.B.A. Treasury Single Account (TSA)	3,461,265,846.67
	Union Bank Plc	2,410,090,368.37
	Jaiz Bank Rural Infrastructure	5,836,429,224.41
	Jaiz Bank Rural Infrastructure	2,404,000,000.00
	Zenith Bank Covid-19	723,775,000.00
	UBA World Bank Support Covid-19	30,128,060.23
	TOTAL	25,614,934,396.56

NOTE 31

DETAILS OF SPECIAL IMPREST



S/NO	MINISTRIES/DEPARTMENT	AMOUNT
		₦
1	Ministry Of Information	282,649,871.00
2	Cabinet Office	894,165,228.00
3	Protocol Department	20,000,000.00
4	Ministry of Cormerce	840,000,000.00
5	Ministry pf Budget & Economic Plannig	20,000,000.00
6	Special Servise Department	349,830,035.30
	Ministry Of Youth & Sport	15,755,000.00
9	Ministry Of Health	11,578,000.00
10	Ministry Of Works	34,126,270.00
11	Ministry Of Land	275,095,000.00
12	Ministry Of Women Affairs	4,500,000.00
13	Ministry Of Environment	36,780,000.00
14	Ministry of Agriculture	15,000,000.00
15	Ministry of Animal Husbandry	50,760,000.00
16	General Aministration	14,624,700.00
17	Ministry Of Water Resources	65,141,370.60
18	Ministry of Higher Education	73,675,000.00
	TOTAL	3,003,680,474.90

NOTE 32

DETAILS OF INVESTMENT



S/NO	YEAR	COMPANY	INITIAL SHARE	BONUS/ADDITIONAL/ DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
A		<u>BANK SECTOR</u>	N	N	N	N	N
1	1995	FBN HOLDINGS	4,127,603.00		4,127,603.00	7.00	28,893,221.00
2	2004	FCMB GROUP PLC	428,168.00		428,168.00	2.87	1,228,842.16
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00		7,299,950.00	2.49	18,176,875.50
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00		9,667.00	602.00	5,819,534.00
5	2004	GUARANTY TRUST BANK PLC	1,287,119.00	133,343.00	1,420,462.00	33.55	47,656,500.10
6	2007	JAIZ BANK	7,500,000.00		7,500,000.00	0.60	4,500,000.00
7	1995/2002/2005	STERLING BANK PLC	2,037,835.00		2,037,835.00	1.90	3,871,886.50
8	1992/2010	UNITY BANK PLC	1,155,000.00		1,155,000.00	0.62	716,100.00
9	1995	UNION BANK PLC	996,533.00	415,222.00	1,411,755.00	5.30	7,482,301.50
10	1995	SAVANNAH BANK PLC	500,000.00		500,000.00	0.50	250,000.00
11	1995	UNITED BANK FOR AFRICA	2,412,000.00		2,412,000.00	7.95	19,175,400.00
		SUB TOTAL					137,770,660.76
B		<u>DEVELOPMENT FINANCE SECTOR</u>			-		-
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00		727,500.00	0.27	196,425.00
2	2011/2012	UBA CAPITAL Plc	385,436.00		385,436.00	4.54	1,749,879.44
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00		96,359.00	5.99	577,190.41
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00		200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEV. BANK PLC	5,161,290.00		5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	40,000,000.00		40,000,000.00	0.50	20,000,000.00
8	2004/2011/2014	LEGACY PENSION FUND LTD	27,889,932.00	493,715.00	28,383,647.00	3.74	106,154,839.78
		SUB TOTAL					334,161,428.63
C		<u>INSURANCE SECTOR</u>					
1	1992	INTERCON. WAPIC PLC	213,706.00		213,706.00	0.32	68,385.92
2	10/6/1972	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.20	245,143.20
3	10/9/1975	UNIC INSURANCE	104,532.00		104,532.00	0.20	20,906.40
4		WEST AFRICA PROVINCIAL INS PLC	213,706.00		213,706.00	0.40	85,482.40
		SUB TOTAL					334,435.52

NOTE 32 DETAILS OF INVESTMENT (Cont.)



D		<u>BUILDING MATERIALS SECTOR</u>					
1	1975/2010	BUA CEMENT	61,380,000.00		61,380,000.00	55.30	3,394,314,000.00
2	2000	LAFARGE AFRICA PLC	2,195,092.00		2,195,092.00	22.50	49,389,570.00
3	2010	DANGOTE CEMENT PLC	30,810.00	10.00	30,820.00	195.00	6,009,900.00
		SUB TOTAL					3,449,713,470.00
E		<u>TELECOM SECTOR</u>					
1	1994/95	INTERCELLULAR PLC	48,195,000		48,195,000.00	1.00	48,195,000.00
		SUB TOTAL					48,195,000.00
F		<u>CONSTRUCTION SECTOR</u>					
1	1992	ROADS NIG PLC	661,333.00		661,333.00	6.6	4,364,797.80
2	2009	COSTAIN WEST AFRICA PLC	90,000.00		90,000.00	0.5	45,000.00
		SUB TOTAL					4,409,797.80
G		<u>REAL ESTATE SECTOR</u>					
1	1998	UACN PROPERTY DEVELOPMENT PLC	2,455,351.00	171,815.00	2,627,166.00	0.79	2,075,461.14
	2012SCH	AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
		SUB TOTAL					2,458,099.48
H		<u>CONGLOMERATES SECTOR</u>					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00		628,024.00	1.70	1,067,640.80
2	16/11/79	JOHN HOLT PLC	1,196,715.00		1,196,715.00	0.56	670,160.40
3	14/12/88	UNILEVER PLC	520,000.00		520,000.00	13.1	6,812,000.00
4	14/12/88	UACN PLC	757,885.00		757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	226,914.00		226,914.00	50.00	11,345,700.00
6	14/12/88	P.Z IND. PLC	644,530.00		644,530.00	5.00	3,222,650.00
7	1988	NESTLE FOODS PLC	9,000.00		9,000.00	1.00	9,000.00
		UAC NIG PLC	915,770.00		915,770.00	8.00	7,326,160.00
		SUB TOTAL					43,261,567.70
I		<u>AUTOMOBILE/TYRE SECTOR</u>					
1	1/11/1977	DUNLOP NIG PLC	1,250,827.00		1,250,827.00	0.2	250,165.40
		SUB TOTAL					250,165.40

NOTE 32 DETAILS OF INVESTMENT (Cont.)



J		PETROLEUM MARKET SECTOR					
1	1994/95/12/14	OANDO PLC	938,253.00		938,253.00	2.9	2,720,933.70
2	1994/95	CON OIL PLC	61,723.00	12,873.00	74,596.00	20.85	1,555,326.60
3	14/12/88	MOBIL PLC	30,010.00		30,010.00	228.00	6,842,280.00
4	2000	Forte (AFRINCAN PETROLEUM PLC)	773,620.00	110,402.00	884,022.00	12.05	10,652,465.10
5	2000	ETERNAL OIL	25,590.00		25,590.00	4.49	114,899.10
		SUB TOTAL					21,885,904.50
K		AGRICIAGRO ALLIED SECTOR					
1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00		8,330,000.00	1.00	8,330,000.00
		SUB TOTAL					8,330,000.00
L		INDUSTRIAL/DOMESTIC SECTOR					
1	10/4/1976	SOKOTO FURNITURE FACTORY	742,709.00		742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00		162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00		763,200.00	1.00	763,200.00
		SUB TOTAL					1,506,071.00
M		PRODUCTION SECTOR					
		DANGOTE SUGAR REFINERY PLC	25,220.00		25,220.00	18.00	453,960.00
		NASCON ALLIED INDUSTRIES PLC	180,000.00		180,000.00	14.50	2,610,000.00
		SUB TOTAL					3,063,960.00
N		MAN					
		MANAGEMENT & TRUST PLC	727,500.00		727,500.00	0.30	218,250.00
		SUB TOTAL					218,250.00
O		POWER SECTOR					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00		12,332,739.00	1.00	12,332,739.00
		SUB TOTAL					12,332,739.00
		GRAND TOTAL					4,067,891,549.79

NOTE 33 DETAILS OF STAFF LOANS & ADVANCES

S/NO	DESCRIPTION	AMOUNT OUTSTANDING
		N
1	Housing Scheme Kalgo Quarters	1,607,596,500.00
2	KB Housing Scheme 2nd Aliero Quarters	1,934,621,948.62
3	Housing Loan Cash Granted	32,336,971.60
4	Car Loan	921,377,169.96
5	Car Loan for Political Office Holders	49,060,990.80
	TOTAL	4,544,993,580.98

NOTE 34 DETAILS OF EXTERNAL LOANS


S/NO.	CREDITOR	LOAN TITLE	LOAN CURRENCY	LOAN AMOUNT IN ORIGINAL CURRENCY	AMOUNT PAID 2020	AMOUNT OUTSTANDING 2020
1	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	CHF	693,386.30	7,775,049.03	156,028,906.00
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	1,005,874.50	11,262,415.55	244,645,037.50
3	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	64,554.00	722,776.42	15,700,584.16
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	USD	5,085,537.60	55,384,604.00	1,123,564,793.85
5	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	4,279,073.70	50,005,867.12	988,872,004.24
6	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,133.20	152,962,820.61	3,675,888,911.90
7	IDA	Kebbi State Health SystemDevelopment -IDA	XDR	2,769,562.60	44,471,455.65	1,181,276,680.31
8	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	76,992,771.20	1,933,527,195.21
9	IDA	Kebbi State HIV/AIDS Programme - IDA	XDR	1,607,880.10	25,052,727.46	680,386,043.20
10	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	45,673,436.71	1,651,114,660.83
11	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.70	35,076,379.64	1,564,211,254.19
12	IDA	Kebbi State Health SystemDevelopment (Additional Financing)	XDR	2,313,697.80	31,217,225.04	994,907,162.09
13	IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	625,161.22	1,295,359,444.58
14	IFAD	Kebbi State Community Based Agric & Rural Dev. Proj.	XDR	2,800,000.00	56,853,385.33	1,065,922,414.10
		TOTAL			594,076,074.98	16,571,405,092.16
		Add Exchange Rate loss in July to December 2019 used to increase jan - June, 2020 Projection			7,925,426.65	
		GRAND TOTAL			602,001,501.63	

**NOTE 35****INTERNAL LOANS PAYABLES**

S/NO	LOAN DETAILS	AMOUNT
1	Excess Crude Account Backed Loan	9,146,249,974.12
2	Kebbi Home Saving & Loan	987,628,883.62
3	Budget Support Facility	17,510,329,034.58
4	Salary Bailout	6,499,241,776.70
5	Commercial Agric. Credit Scheme (CACs)	631,280,837.19
6	Accelerated Agricultural Credit Scheme (AADS)	744,906,988.95
	TOTAL	35,519,637,495.16

NOTE 36 REVENUE COLLECTED BY MINISTRIES DEPARTMENT & AGENCIES (MDA's)


CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL	BUDGET	BUDGET	ACTUAL		In %
		₦	₦	₦	₦	₦	
022000800100	Board of Internal Revenue	6,527,235,432.54	9,124,900,000.00	8,012,033,015.00	7,190,262,825.28	(2,597,664,567.46)	71.53
031801100100	Judiciary	8,888,621.00	4,414,000.00	3,824,000.00	11,137,256.00	4,474,621.00	201.37
021500100100	Ministry of Agriculture	12,960,170.00	5,613,943,573.00	1,649,196,474.00	3,283,225.00	(5,600,983,403.00)	0.23
023400100100	Ministry of Works	2,034,665.75	27,700,000.00	17,003,428.00	3,464,215.79	(25,665,334.25)	7.35
052100100100	Ministry of Health	632,000.00	2,518,999.00	3,338,999.00	704,500.00	(1,886,999.00)	25.09
022000100100	Ministry of Finance	69,549,328.06	88,878,814.00	30,928,814.00	64,718,371.30	(19,329,485.94)	78.25
032600100100	Ministry of Justice	1,074,337.58	100,000,000.00	100,000,000.00	3,163,863.61	(98,925,662.42)	1.07
051700100100	Ministry of Education	14,356,209.73	14,500,000.00	14,000,000.00	22,060,328.05	(143,790.27)	99.01
025300100100	Ministry of Land & Housing	47,843,916.48	82,900,000.00	36,850,000.00	57,947,952.74	(35,056,083.52)	57.71
	Ministry of Information					-	
051300100100	Ministry of Youth & Sports						0.00
053500100100	Ministry of Environment	1,235,000.00	4,180,000.00	56,030,000.00	3,354,700.00	(2,945,000.00)	29.55
022200100100	Ministry of Commerce	2,620,900.00	26,950,000.00	11,041,600.00	2,553,910.00	(24,329,100.00)	9.73
	Cabinet Office						0.00
025200200100	Water Board	146,258,144.84	338,755,577.00	139,416,656.00	131,703,448.43	(192,497,432.16)	43.18
	KARDA						0.00
	KASCOM	136,000,000.00			250,000,000.00	136,000,000.00	-
012300400100	Kebbi Radio	7,287,795.70	7,000,000.00	6,000,000.00	3,209,529.75	287,795.70	104.11

NOTE 36 REVENUE COLLECTED BY MINISTRIES DEPARTMENT & AGENCIES (MDA's) Cont.



012300300100	Kebbi Television	577,200.00	3,030,000.00	3,030,000.00	2,308,000.00	(2,452,800.00)	19.05
025301000100	Housing Corporation	1,000,000.00	306,850,000.00	36,850,000.00	90,000.00	(305,850,000.00)	0.33
022205300100	B/Kebbi Central Market	5,709,690.00	21,000,000.00	7,000,000.00	3,284,515.00	(15,290,310.00)	27.19
051702100100	State University Aliero	4,375,179.00	56,687,636.00	51,874,682.00	5,400,000.00	(52,312,457.00)	7.72
	Civil Service Commission						0.00
052110600100	School of Health Tech Jega	4,407,200.00	6,500,000.00	5,500,000.00	10,602,150.00	(2,092,800.00)	67.80
051701900100	College of Education Argungu	142,260,971.98	217,390,064.00	87,390,064.00	38,369,900.00	(75,129,092.02)	65.44
051702800100	College of Basic Studies Yauri	22,762,595.00	2,970,000.00	2,750,000.00	625,186.00	19,792,595.00	766.42
'021502100100	College of Agriculture Zuru	8,979,701.81	3,600,000.00	3,200,000.00	24,000.00	5,379,701.81	249.44
021510900100	Forestry 11 project	506,700.00	140,000.00	2,000,000.00		366,700.00	361.93
	Control Post Consultant						
022000100100	Board of Survey	1,520,000.00	50,000.00	3,050,000.00	8,049,000.00	1,470,000.00	3040.00
022200100100	Hotel & Tourism Board	3,835,540.00	15,000,000.00	1,500,000.00	6,338,250.00		25.57
	Argungu Fishing Festival				791,600.00		0.00
	Kebbi Hotel Abuja						
014000100100	Office of the Auditor General	20,000.00	30,000.00	30,000.00			66.67
052110400100	School of Nursing & Midwifery	22,753,001.00	1,150,000.00	10,850,000.00	15,970,370.12	21,603,001.00	1978.52
051705600100	Scholarship Board						0.00
	Government Printing Press	100,000.00					-
051702700100	Abdullahi Fodio Islamic Center	41,068,646.50			5,939.54	41,068,646.50	
025305300100	KUDA	8,580,700.00			18,500,750.00		
	Quarry Golongo						0.00
011101300100	Tenders Board				284,500.00		0.00
052110700100	KB Medical Centre Kalgo	1,135,670.00			965,610.00		-
052102600100	Sir Yahaya Hospital	3,065,130.00			2,113,800.00		-
051701800100	Polytechnic D/Gari	3,346,950.00			4,328,350.00	3,346,950.00	
023100300100	R. E. B						-

NOTE 36 REVENUE COLLECTED BY MINISTRIES DEPARTMENT & AGENCIES (MDA's) Cont.



023400500100	Sir Ahmadu Bello Int. Airport	64,825,570.00			2,996,980.00	64,825,570.00	
052110200100	General Hospital Suru	492,304.00			394,000.00	492,304.00	-
052110200100	Argungu General Hospital	1,595,400.00	1,595,400.00	1,595,400.00	1,083,300.00	-	-
052110200100	Yauri General Hospital	2,143,550.00	2,143,500.00	2,143,500.00	2,541,171.00	50.00	-
052110200100	Kamba General Hospital	1,534,310.00	1,534,310.00	1,534,310.00	1,393,000.00	-	-
052110200100	Wara General Hospital	449,940.00	449,940.00	449,940.00	755,620.00	-	-
052110200100	Kangiwa General Hospital	550,083.31	550,083.00	550,083.00	1,105,121.00	0.31	-
052110200100	Bunza General Hospital	987,000.00	987,000.00	987,000.00	646,500.00	-	-
052110200100	Augie General Hospital	309,983.41	309,983.00	309,983.00	441,600.00	0.41	-
052110200100	Mahuta General Hospital	340,034.00	340,034.00	340,034.00	702,500.00	-	-
053501600100	KESEPA		500,000.00	400,000.00	255,000.00	(500,000.00)	-
055100100100	Ministry of Women Affairs		250,000.00	200,000.00		(250,000.00)	-
025200100100	Ministry of Water Resources	1,087,539.83		1,000,000.00	1,374,246.53	1,087,539.83	
021600100100	Ministry of Animal Health & Husb.				25,355,328.00	-	0.00
022200100100	Kebbi Investment Company	7,124.85	2,000,000.00	1,000,000.00	76,455.00	(1,992,875.15)	-
051900100100	Ministry of Higher Education	14,000.00	3,533,200.00	2,533,200.00	472,000.00	(3,519,200.00)	-
012300100100	Printing Press		2,000,000.00	2,000,000.00			
052110200100	General Hospital Senchi	261,000.00	261,000.00	261,000.00	909,000.00	-	-
052110200100	General Hospital Bagudo	433,050.00	433,050.00	433,050.00	946,420.00	-	-
052110200100	General Hospital Gwandu	441,800.00	441,800.00	441,800.00	973,850.00	-	-
052110200100	General Hospital Illo	695,430.00	695,430.00	695,430.00	1,080,000.00	-	-
052110200100	General Hospital Jega	646,130.00	646,130.00	646,130.00	1,431,031.00	-	-
052110200100	General Hospital Kaoje	580,500.00	580,500.00	580,500.00	400,000.00	-	-
052110200100	General Hospital Maiyama	719,525.00	719,525.00	719,525.00	1,094,000.00	-	-
052110200100	General Hospital Ribah	320,895.50	320,895.00	320,895.00	548,106.00	0.50	-

NOTE 36 REVENUE COLLECTED BY MINISTRIES DEPARTMENT & AGENCIES (MDA's) Cont.



052110200100	General Hospital Shanga	589,500.00	589,500.00	589,500.00	541,000.00	-	-
052110200100	General Hospital Bena	474,070.00	474,070.00	474,070.00	937,000.00	-	-
052110200100	General Hospital Wasagu	385,685.00	385,685.00	385,685.00	409,000.00	-	-
052110200100	General Hospital Zauro	555,935.00	555,935.00	555,935.00	752,552.00	-	-
052110200100	General Hospital Kambaza	715,210.00	715,210.00	715,210.00	921,795.00	-	-
052110200100	General Hospital Zuru	2,148,360.00	2,148,360.00	2,148,360.00	3,079,148.00	-	-
052110200100	Hafsat Eye Clinic	1,045,200.00	1,045,200.00	1,045,200.00	730,140.00	-	-
052110200100	General Hospital Aliero	645,500.00	645,500.00	645,500.00	1,315,000.00	-	-
052110200100	General Hospital Dirin Daji	339,720.00	339,720.00	339,720.00	541,100.00	-	-
052110200100	General Hospital Koko	230,300.00	230,300.00	230,300.00	739,500.00	-	-
052110200100	General Hospital Dakin Gari	788,790.00	788,790.00	788,790.00	1,042,190.00	-	-
014800100100	Kebbi State Elec. Comm.		50,413,288.00	60,000,000.00	52,466,000.00		
	TIN Office				195,100.00		
	GRAND TOTAL	7,340,334,836.87	16,149,662,001.00	10,381,747,782.00	7,976,260,800.14	8,173,401,200.86	49.39

NOTE 37

COVID-19 EXPENDITURE



S/N	DETAIL	AMOUNT
1	IPC Materials Infection, Preventies and Control Materials	65,000,000.00
2	2nd New IPC Materials	55,000,000.00
3	Rampening Testing	28,225,000.00
4	Kebbi RCC Group	3,000,000.00
5	Palliative to less previledge	125,000,000.00
6	World Bank Support for Covid-19 Expenditure	69,871,939.77
	TOTAL	346,096,939.77